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Statutory Bases of State Foundation Programs for Schools

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FOREWORD

THE distribution of state tax revenues to local communities to assist with the establishment and maintenance of public education dates back to the early days for most states. Ordinarily, these early distributions of state money were in the form of general aid. The funds were allocated on the basis of figures common to all education such as numbers of children, teachers, or schools.

General aid distributions were not adjusted to relative financial abilities of local communities, but were allocated to all, rich and poor alike. At the time this seemed reasonable since there appeared to be little difference in the wealth of communities. Wealth, then, consisted very largely of the valuations of farms. Industrialization, however, gathered vast wealth into cities and created inequalities in the relative abilities of local communities to support government, including public education. Taxes on this concentrated wealth were used to provide educational programs superior to those that could be maintained in other areas.

The developing wide differences in educational programs revealed a need for a new kind of state aid, frequently called equalization aid. More assistance per child or per classroom was needed by the financially weak school administrative units. To establish equalized educational services, basic programs in terms of expenditures per child or per classroom were adopted, and state funds were allocated to all districts according to the amounts needed, in addition to local revenues, to produce basic levels of expenditure such as $100 per pupil or $3000 per classroom.

Uniformly basic amounts came to be considered as minimum programs or foundation programs of education. It was assumed that the state had a responsibility for a fundamental educational offering to all children and that the local school district might then, at additional local expense, finance whatever superstructure it might desire. Basic programs, designed according to this general pattern, have now been enacted into the statutes of forty-one states. They are extremely useful in guaranteeing that each child will have a reasonable opportunity for education and they provide excellent bases for the distribution of state funds to the local school administrative units. Refinements of such programs continue with each legislative session.

The present *Research Bulletin* presents a summary and analysis of foundation program distribution procedures included in the statutes of the various states. A few states are omitted because they do not at present support foundation programs on an equalized cost basis. Variations among the definitions as well as among the distribution procedures will be noted. Some state finance systems are much more satisfactory than others, and all can be improved for the welfare of the children. It is hoped that the information about state school finance procedures given in this bulletin will be useful in all states as amendments are considered by state and local education associations, by community organizations, and by state legislatures in the years immediately ahead.

WILLARD E. GIVENS, *Executive Secretary,*
National Education Association.

I. Theoretical Basis of Foundation Program Laws

The equitable spending of state school money is more important than ever before. Expanding school programs, increasing enrollments, and rising costs have placed an enormous burden on local school taxing units. In the next few years the school building program, neglected during the war years, must be stepped up sufficiently to provide for the replacement of obsolete and worn-out structures with others that are modern, safe, and sanitary. Even the wealthier districts are seeking more aid from the state.

Practically all states increased their aid to local school systems in the 1945-1947 biennium and it is evident that even larger sums will be requested of state legislatures in 1948 and 1949. In providing for this increase in aid the state assumes an added responsibility for seeing that the money is spent wisely and in areas where it will be of the greatest benefit.

Eighteen states enacted new school aid laws, or important amendments to their existing school aid laws in 1947. At least four other states enacted new laws of this type in 1945 or 1946. Still other states, within the 1945-1947 biennium, have passed related legislation for the improvement of property tax assessments, the reorganization of units of school administration, or the utilization of new state or local revenue sources.

A number of the new state aid laws show the results of careful planning; some contain features of outstanding excellence. Others appear to have been hastily formulated—designed primarily to meet an emergency by making needed funds available with the least possible delay. A brief consideration of the theory which underlies the granting of state funds for aid to local school districts may help to clarify the issues involved in state school aid legislation.

Theory of State Responsibility for Education

Altho many persons, even today, tend to look upon the schools as a local institution, public education in the United States, from its earliest beginnings, has been regarded as a function of the state.

Education, a state function—The Tenth Amendment to the Federal Constitution, which reserves to the states all powers not delegated by the Constitution to the United States, and provisions in the constitutions of the various states, making it mandatory upon the state legislatures to provide for a system of free public schools, are the basis of the principle of state responsibility for education. This principle recognizes the importance of education in each locality not only to the residents of that locality but to the people of the state as a whole. In the last analysis the authority to decide whether the public school system or any given local school shall be supported wholly from state funds, wholly from local funds, or whether some combination of these sources of revenue shall be used, rests with the people of the whole state. In practice, local districts have been given wide powers of support and control but all of these powers are delegated by the state. Repeatedly the courts have held that there is no inherent authority in the local school district.

With the principle that the state is responsible for the establishment of a system of free public schools goes also the responsibility for setting up minimum educational requirements to be met in local districts. In the early days of the public school system, these requirements related principally to the rates of local property taxes to be levied.

"Equalization" and "reward for effort" principles—It soon became evident that amounts which could be raised for schools by means of local property taxes, which then, as now, were the principal source of local school funds, were very unequal from district to district within the same state. The principle that the state must supplement the local funds of some districts in order to provide for the maintenance of an acceptable educational offering was already recognized in practice before the end of the nineteenth century. In surveying practices and methods used in the distribution of state funds for this purpose, Cubberley identified two principles already established in practice and gave utterance to them in his study, *State School Funds and Their Apportionment*, published in 1905.[1]

[1] Cubberley, Ellwood P. *State School Funds and Their Apportionment*. Contributions to Education, No. 2. New York: Bureau of Publications, Teachers College, Columbia University, 1905. 255 p.

These principles of Cubberley's were:

1. *The "equalization" principle*—that the state must give more aid to the poorer districts than to the wealthier districts.
2. *The "reward for effort" principle*—that the state must use its funds to encourage the development and improvement of local school systems.

Up to this time the use of "equalization" aid had been limited to that which was needed to assist the very poorest districts of the state in improving the standards of their school programs. Aid in the form of "reward for effort" was used to encourage the adoption and maintenance of specific new educational improvements and activities.

Updegraff, in the following decade, accepted the equalization principle in connection with his recommendations for the revision of the school support systems of New York[2] and Pennsylvania.[3] He not only accepted the "reward for effort" principle, but he broadened its application with a suggestion for its use as a partial basis for the distribution of aid for the whole school program. He proposed that the amount of equalization aid granted by the state to local school districts be increased in positive relation to the increase in the tax rate levied locally for school purposes.

Updegraff's studies were followed by those of the Educational Finance Inquiry Commission. In Volume I of the report of this Commission, Strayer and Haig[4] defined the full implications of the equalization principle by stating that the state has a responsibility for the equalization of the burden of support of a satisfactory minimum educational program below which the program of no local district should be allowed to fall. They further declared that the "payment for effort" principle, as defined by Cubberley and, in broader terms, by Updegraff, was essentially in conflict with the "equalization principle" but that local school districts should be free and unhampered in the exercise of whatever local effort they desired to make toward the improvement of their school programs in excess of the minimum program. Strayer and Haig, therefore, first gave form to the principle of state responsibility for equalizing the cost of a minimum school program.

Altho controversy raged around the findings of Strayer and Haig as opposed to those of Updegraff, the principle of state payments or reward for local effort gradually lost ground while increased emphasis was placed upon the equalization principle in framing state school aid legislation.

The question of payments for effort was not finally disposed of, however. Many writers took a "middle of the road" stand in the controversy. For instance Moehlman, writing in 1927, noted that the consensus of opinion favored the provision of a standard educational program for every child and the development of the finance program on that basis. He suggested, however, that special stimulation grants might also be provided to induce districts to develop their programs beyond the required minimum standards.[5]

Of late there are indications of a new growth of emphasis on payment for effort as a basis of aid for improvements of the school program outside the minimum program. Furthermore the minimum program itself has gradually come to be looked upon as something more than the least educational offering that could be considered acceptable in all communities. There has gradually developed the ideal of the state guaranteeing a broad educational foundation upon which the counties, districts, and other local school units are authorized to build, and the term "foundation program," in place of "minimum program," has come into general use.

Morrison[6] was alike scornful of (a) equalization plans which he believed to be always, at least partly ineffective, in the last analysis, and (b) "subventions" of a promotional nature, which he described as grants for "the encouragement of local districts to undertake that which they would not otherwise undertake."

He advocated the support of the "citizenship school" with a program adequate to meet de-

[2] Updegraff, Harlan. *Rural School Survey of New York State.* Ithaca, N. Y.: Joint Committee on Rural Schools, 1922. 207 p.

[3] Updegraff, Harlan. "Application of State Funds to the Aid of Local Schools." *Sixth Annual Schoolmen's Week Proceedings.* Philadelphia: University of Pennsylvania, 1919. p. 134-73.

[4] Strayer, George Drayton, and Haig, Robert Murray. *The Financing of Education in the State of New York.* Report of the Educational Finance Inquiry Commission, Vol. I. New York: Macmillan Co., 1923. 205 p.

[5] Moehlman, Arthur B. *Public School Finance.* New York: Rand, McNally and Co., 1927. p. 216.

[6] Morrison, Henry. *School Revenue.* Chicago: University of Chicago Press, 1930. p. 193-218.

termined educational objectives and argued that the appropriate fiscal and administrative unit for the support and conduct of such a school was the state itself.

Measures of Educational Need and Local Financial Ability

Measures of need—Measures of the educational need of local school units were in use long before the equalization principle of state aid for education came to be generally accepted. In fact, wherever and whenever state funds have been distributed as aid for the support of public education, the basis upon which these funds were distributed has constituted a measure of local educational need. Mort points out that the history of the distribution of state funds has been a history of the refinement of such measures.

Cubberley's analysis of measures of educational need in use in 1905 showed that the school census basis of measuring educational need especially favored those districts which failed to enrol a high percent of their school-age children. He showed that enrolments provided a fairer basis of measurement than the number of children on the school census but that average daily attendance was a more objective measure than either. He recognized the advantages of measuring need on the basis of the number of teachers, as compared with any of the various "pupil" bases, in providing a more accurate reflection of actual school costs but nevertheless recommended the use of aggregate attendance as a measure which possesses the objectivity of average daily attendance and at the same time especially favors districts which maintain long school terms. "Reward for effort" is an important element in this measure of need.

With the development of the theory of state responsibility for equalizing the cost of a foundation school program, the necessity of an equitable measure of the relative cost of such programs in the various local school units became a matter of special study. More recent research has developed measures based on a combination of the "teacher" and the "pupil" factors, with adjustments to take account of variations in local costs due to differences in school size, geographical location, and density or sparsity of population.[7] Limitations placed upon the number of pupils and the number of teachers to be counted have the effect of eliminating the "reward for effort" element.

Measures of local financial ability—The equalization principle of state aid, as enunciated by Cubberley, merely awarded more aid to the poorer districts within a state. Such poorer districts were usually identified by measuring their wealth, or financial ability, upon the basis of the value of taxable property, or some modification of this value. Aid was distributed in inverse relation to local financial ability thus determined. After 1924, with the trend toward the establishment of minimum school programs, local financial ability came to be more exactly defined as ability to support such a school program. In order to measure this ability equitably, it was recommended that it be determined on the basis of the yield of a standard local tax effort, represented by the levy of a specified number of mills upon the property of the district. This is the measure generally used in determining local financial ability today. Such a measure is recognized to be imperfect due to inequalities in property assessments and also because it is realized that in some districts property tax yields, even when determined on an equalized assessment basis, are not the best measure of ability to support the school program. Research in this field, however, has been hampered by the overwhelming predominance of the property tax as a source of local revenue.

Some research which has been done in the measurement of variations in the ability of the states to support education, relief, or other state functions has had some influence already, and may have greater influence in the future, on the measurement of local financial ability to support schools. Measures of state financial ability which have been recommended as a basis for the distribution of federal aid are of two kinds: (a) measures of financial ability based on the yield of a uniform system of state taxes; (b) measures of financial ability on the basis of indexes of economic ability. Norton[8] suggested the development of the first type of measure in 1927 and his suggestion was

[7] Mort, Paul R. *The Measurement of Educational Need.* Contributions to Education, No. 150. New York: Bureau of Publications, Teachers College, Columbia University, 1924. 84 p.

[8] National Education Association, Research Division. "Major Issues of School Finance." Part II. *Research Bulletin* 5:5-63; January 1927.

carried out by Newcomer[9] and Chism.[10] Objections have been raised to this type of index on grounds that too much subjectivity is involved in the selection of the taxes to be included in the model system.

Measurement of financial ability by means of an index combining a series of economic factors was thought by some to have greater promise. This type of measure developed by Norton,[11] Cornell,[12] and various federal agencies[13] has been adopted by two states as a basis of determining local financial ability to support schools. Research by the Social Security Board in 1941 and 1942[14] has indicated, however, that the single measure of "state income payments to individuals," as determined by the U. S. Department of Commerce, yield as good results in measuring state fiscal capacity as any index based on a combination of economic factors for which data are thus far available. State income payments have also been adopted as a measure of state ability to support education in recent proposals, sponsored by the National Education Association, for the distribution on an equalization basis of federal aid to the states for the support of education.[15]

Purpose of This Bulletin

This bulletin accepts the principle that under present conditions, at least, the best state aid law is that which provides for the financing of an adequate foundation program in all localities on a basis which equalizes the burden of support of that program among the taxpayers of the various localities. That there is general acceptance among the states of the principle of equalization of foundation program costs is evidenced by the fact that forty-one states now have laws upon their statute books which approach this standard. Of the other seven states, five—Arizona, Connecticut, New Mexico, South Carolina, and South Dakota—distribute aid for the support of their school programs in proportion to the number of pupils, the number of teachers, the requirements of a state salary schedule, or other measure of need, without attempting to equalize the cost of the program among local school units. Two states, Delaware and North Carolina, provide for the entire support of a major part of their school programs from state funds.

It is evident that legislation for the equalization of the costs of foundation programs will engage a part of the attention of most state legislatures in the next few years. The following sections seek to present an overview of the practices prevailing and the problems involved in carrying out the provisions of such laws. Section II of this bulletin deals with the definition of the foundation program; Section III with the methods of determining the contribution to be made by local school units toward its support; and Section IV with the state's share of the total cost. In Section V are set up some of the major principles which should be observed in drafting a successful foundation program law.

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[9] Newcomer, Mabel. *An Index of State Taxpaying Ability.* New York: Teachers College, Columbia University, 1935. 85 p.

[10] Chism, Leslie L. *The Economic Ability of the State to Finance Public Schools.* Contributions to Education, No. 669. New York: Bureau of Publications, Teachers College, Columbia University, 1936. 169 p.

[11] National Education Association, Research Division. "The Ability of the States To Support Education." *Research Bulletin* 4:1-88; January 1926.

[12] Cornell, Francis G. *A Measure of Taxpaying Ability.* Contributions to Education, No. 698. New York: Bureau of Publications, Teachers College, Columbia University, 1936. 114 p.

[13] Studenski, Paul. *Measurement of Variations in State Economic and Fiscal Capacity.* Bureau Memorandum No. 50. Washington, D. C.: Federal Security Agency, Social Security Board, 1943. p. 21-29.

[14] *Ibid.*, p. 56-57.

[15] The Bureau of Foreign and Domestic Commerce of the U. S. Department of Commerce has recently substituted the title "personal income" to apply to the series of estimates formerly known as "state income payments." This series has been revised and improved but the conceptual basis has not been changed. The new series, distributed by states, is expected to be available late in 1948 or early in 1949. See Bureau of Foreign and Domestic Commerce. *Survey of Current Business,* July 1947. 54 p.

II. Definition of the Foundation Program

The principle of state responsibility for the support of at least a reasonable minimum educational or foundation program in all schools, and for all children, is now accepted almost without question. The laws of nearly all of the states recognize this principle by providing for state funds in aid of such a program.

This aid may be made available in any one of several forms. For instance, North Carolina, mentioned on page 48 as a state which does not support a foundation program on an equalized cost basis, nevertheless assumes the entire support from state revenues of a program which represents a major part of total school expenditures in the state. A number of the other states mentioned on page 48 contribute, in some cases generously, from their own revenues on an attendance or teacher basis toward the support of statewide school programs. More will be said about these forms of state school aid in Section IV of this bulletin. The great majority of the states, however, have preferred to give assistance in the support of their foundation programs on a basis that will equalize the cost of the program among local school taxing units. Forty-one states had equalization laws of this type in 1947. These states are listed in Tables 1 and 2. It is with the methods and problems of financing the school programs of these forty-one states that this bulletin is chiefly concerned.

Not all of the forty-one states relate their equalization aid to the support of a single, statewide program to be made available in all localities. Some states[1] have laws which provide for equalizing the cost of not one, but several different programs, defined on different bases, and applicable in different districts, or groups of districts. This is done by (a) making separate distributions of equalization aid for the support of two or more separate and unrelated programs; (b) by permitting local districts to select one of several differently defined programs toward which a single distribution of aid is to be applied; or (c) by defining a single program and then guaranteeing varying amounts or percents of the cost of that program to local districts in proportion to some measure of wealth or variations in local tax effort.

Perhaps, properly speaking, these states should not be grouped with those that guarantee the support of a statewide foundation program in all districts. It has been done in this bulletin, however, for the following reasons: (a) in some states at least one of the separate distributions of equalization aid is provided to meet temporary or emergency needs; (b) in some states at least one of the separate distributions of equalization aid is so small in amount as to be almost negligible in its effect upon other parts of the state school aid system; and (c) in few, if any, states is the foundation program guaranteed by state aid uniform down to the last detail in its application to all local school districts. It must be obvious, however, that for perfect, statewide equalization of the cost of a school foundation program by means of state aid, the program to which the aid is related must be defined on a uniform basis in all districts.

Definition of Program, First Essential Step

In any plan of providing for the support of a foundation program for schools on an equalized cost basis, the first essential step is the definition of the program itself. Since state funds are to be contributed toward the support of this program, the definition must be included in the law in order to authorize the use of the money. The statutory definition may be a very limited one, however. It need say no more than that the program to be aided is one which will be formulated by the state board of education, the state superintendent of education, or other administrative authority. Thus while there must be some definition in the law, it frequently happens that for all practical purposes a foundation or minimum school program is defined administratively. This is true of such programs in at least six states.[2]

Statutory versus administrative definition—It is entirely possible that in some instances a school foundation program may be determined by state administrative rules and regulations

[1] Among these states are Massachusetts, Minnesota, New Jersey, North Dakota, and Vermont.

[2] Alabama, Kentucky, Louisiana, Mississippi, Montana, and Texas.

and still be so carefully formulated as to be applicable on a statewide basis in terms of objective standards. A study of Tables 1 and 2 will show that a majority of the states listed depend upon state educational administrative authority for the determination of one or more items of their programs.

The principal objection to an administrative definition, whether it applies to the school program as a whole or to a particular item within the program, is that there is a tendency in the absence of statewide standards to judge the need for aid of local school units upon the basis of their individual claims and not upon a uniform policy. Where this is done, as in the case of states mentioned on page 48, which define more than one program, there is no statewide foundation program but a separate state-aided program for each local taxing unit. States which use this method of determining the need for aid, solely on the basis of local claims for such aid, probably should not be included in the tables of this bulletin but there is no way of identifying these states from a mere reading of the laws. It is known that in some states in which the foundation program is determined by administrative authority, it is defined upon a unified statewide basis. Within the limits of the present study, it is necessary to assume that this is the case with all of the states in which the definition of the program is left to administrative authority.

An administrative definition may allow for greater flexibility than a statutory definition. This is sometimes a danger rather than an advantage, but in the case of items newly added to a foundation program, as defined in the statutes, it may be wise to leave their definition to administrative authority as long as the development of standards for these particular items is in the experimental stage. Possibly for this reason, a number of state laws fail to define the foundation program for pupil transportation beyond the requirement that the details of such a program to be aided from foundation program funds be set up by the state superintendent or board of education. It is probable that the definition of such items should be incorporated in the law as soon as satisfactory standards, upon a statewide basis, have been established.

Definition in terms of cost and educational content—A school foundation program may be defined by law in two ways. It *may* be defined in terms of the educational opportunity which it provides. It *must* be defined in terms of the amount of money required from state and local sources to put it into operation. The cost definition is necessary since it is the basis upon which state funds are distributed. Some states use only the cost definition. It will be seen from Tables 1 and 2 that most states employ a combination of these two bases of defining their statewide programs.

Ideally every state's program should be defined educationally and the cost of that program computed to form the basis of determining the need for aid. This has seldom been practical, however. It is obvious when one considers the wide variations in the costs of the programs guaranteed by the various states that in some of these states, at least, the defined cost bears little relation to the level of educational opportunity that should be provided even as a statewide minimum. One suspects that some programs when first set up were defined at a level dictated by expediency —in other words, at a level for which the legislature could be persuaded to provide the revenues—and that this level has since remained almost unchanged while educational costs and state aids outside the defined program have increased. For practical reasons, however, it has been necessary in setting up the statutory definition of foundation school programs to give greater emphasis to the cost basis rather than the educational basis.

The definition in terms of cost can be expressed with greater simplicity. The National Survey of School Finance[3] suggested that the foundation program be defined at a cost equal to that of the program actually being supported by districts of average wealth in the state. Such a cost, it was believed, would be at a level which the citizens of the state as a whole would be willing to support. Sufficient research has not been done in most states to provide knowledge of just what level of program, defined educationally, the citizens of all communities of the state would be willing to support. If this knowledge had been obtained, it would be awkward to write it into the law. Such a definition would be long and involved and difficult for the layman to under-

[3] Mort, Paul R. *State Support for Public Education*. Report of National Survey of School Finance, U. S. Department of the Interior, Office of Education, Washington, D. C.: American Council on Education, 1933. p. 52.

stand. Furthermore, a state law requiring all local communities to support a program, defined in detail on an educational basis, would probably be unpopular in many communities where traditionally a high degree of local control over the content of the school program has been exercised.

In most states, therefore, the principal basis of definition of the foundation program is a financial one, supplemented by certain requirements of an educational nature, such as those relating to length of school term, certification and educational qualifications of teachers employed, and pupil-teacher ratios to be maintained. Where a program is defined principally in terms of cost, the cost level to be supported should be determined upon the basis of educational need in the state as a whole to whatever extent is possible.

Mort[4] sets up four criteria for determining the educational undertakings, the cost of which should be provided for by the minimum educational program of a state. These criteria are:

1. An educational undertaking found in all communities in the state when the equalization program takes effect should be included in the minimum program.
2. When, because of conditions over which the local community has little or no control, supplementary undertakings are necessary in order to make it possible to carry on any activity chosen under the first principle above, these undertakings should be included in the minimum program.
3. When additional offerings are required in order to supply educational returns commonly expected from the minimum program but which, because of conditions over which the local community has little or no control, may not be expected to materialize, these additional undertakings should be included in the minimum program.
4. If there is reason to believe that the inclusion of any element in a minimum program will have other than a salutary effect upon the educational offering in any community or will bring about harm that is out of all proportion to the good involved in including it in the burden to be equalized, it should be omitted from the minimum program.

The educational undertakings actually included in minimum or foundation programs at the present time, so far as they are specified in state laws, are shown in Table 1, on page 54.

Teachers' salary schedules in definition of school foundation programs—The incorporation of a state minimum salary schedule for teachers in the definition of a school foundation program is one means by which the cost of the defined program can be directly related to the quality of the educational offering which the program makes available. In current practice there are two kinds of teachers' salary schedules which are used as an instrument of defining instructional costs within the prescribed program. The first is a state minimum salary schedule, which prescribes the lowest rates at which teachers may actually be paid if the schools in which they are employed are to share in state aid for the support of the foundation program. Minimum salaries prescribed to be paid under such a program usually increase as levels of education, professional training, and experience of the individual teacher increase. Indiana, Maryland, Pennsylvania, West Virginia, and a number of other states employ this type of schedule in connection with their foundation program laws.

The other type of schedule also provides graduated salary rates related to the professional qualifications and experience of the teachers employed by the local schools but this schedule is for use as a basis for the apportionment of state aid only. One of the best examples of this type of schedule is that embodied in the Florida law of 1947. There is no stipulation in the law that individual teachers must be paid in proportion to their qualifications at the rates set up in the salary schedule.

In other words, the second type of schedule is a part of the definition of the foundation program in terms of cost only, while the first type of salary schedule relates the amount of instructional costs provided in the schedule directly to the actual salaries paid to the teachers employed. Sometimes in connection with the second type of schedule, used for apportionment purposes only, there is a requirement that the total amount of salaries paid by the local school unit must be at least as great as the total amount of the allowance for salaries received from foundation program funds. There is no requirement, however, that individual teachers must be paid according to the terms of the schedule.

Those who favor the apportionment type of schedule base their objections to the other type on grounds that (a) it interferes with the independence of the local school taxing

[4] Mort, Paul R. *State Support for Public Schools*. New York: Bureau of Publications, Teachers College, Columbia University, 1926. p. 8.

unit; (b) it introduces a reward for effort element into the distribution of foundation program funds in violation of the equalization principle of state aid.

Capital outlays in foundation programs—The practice has grown up, over a period of years, of relating school foundation programs to current school expenses only. The omission of capital outlays from definitions of foundation programs in the past has been largely one of expediency due to the difficulty of computing an allowance for capital expenditures on a current costs basis. There seems to be no real reason for this omission on the basis of any established criteria. It is probable, however, that in most states the inclusion of allowances for capital outlays as a part of the total cost of foundation school programs should await the results of further research. So far as is known Alabama and Florida are the only states which make provision for the inclusion of allowances for capital outlays directly within the foundation program. Maryland is experimenting with a distribution of state aid for capital outlays and debt service on an equalization basis but, for the present, this aid has been kept separate from and unrelated to the support of the minimum program of the state for current school expenses.

Measures of Educational Need

To determine the cost of a defined foundation program in each local school taxing unit of the state it is necessary to relate the total cost of the program in the state as a whole to some measure of educational need. Sometimes the measure of need is the actual approved cost to a local school unit of the defined program, or some part of the program defined, in accordance with administrative rules and regulations.

For a more accurate and objective measurement of the relative need among local school districts or other school units, unit measures have been developed. The theory underlying the development of unit measures of need has been briefly discussed in Section I of this bulletin. Certain measures involve more of the element of payment for effort than other measures. For instance aggregate attendance since it is based in part on length of the school term involves more reward for effort than average daily attendance. A teacher unit basis provides for more payment for effort than any measure based on attendance alone, but the payment for effort element can be eliminated by relating the number of teachers to attendance in the form of an allowed pupil-teacher ratio. When the pupil-teacher ratio is adjusted for current school costs, other than for teachers' salaries, and corrected for differences in costs related to differences in size and type of schools and differences in costs due to density and sparsity of school population, the weighted classroom unit is the result.

Frequently a simpler form of the classroom unit is used, sometimes covering instructional costs only, but in combination with other measures of need relating to pupil transportation and tuition, and other current costs of the school program. The cost of the foundation program is then defined as the sum of the costs determined on the basis of the various units of need. In some states, as in Maryland, West Virginia, and Utah, the allowance for the current expense program apart from that for instructional costs is expressed in terms of percent of the instructional costs. This means that as instructional costs increase, the remainder of the program expands proportionately. The plan is designed to prevent overexpansion of one part of the program at the expense of another part. Some forms of the weighted classroom unit will accomplish the same result.

Table 2 shows the measures of educational need employed by the various states in 1947.

Formulas for Computing Costs of Foundation Educational Programs

Table 2 also gives the formulas for computing the total costs of foundation programs. As has been indicated earlier, in many states this is simply a summing-up process. In some states, however, the formulas written into state laws for computing the total cost to local units of their foundation school programs appear to the lay observer to have become unduly complicated. This is not necessarily the case. A formula may be set up on a sound, statistical basis and expressed as clearly and briefly as possible, and still be unintelligible to those who are unfamiliar with the basic research.

To whatever extent possible, however, these formulas should be written in simple, understandable terms. To do so will facilitate the exchange of ideas between states and help states that desire to set up new legislation to profit by the experience of those whose systems of

foundation program support have been in successful operation over a period of years.

Relation of Foundation Program Costs to Total School Expenditures

While it cannot be determined from a perusal of the laws, educational authorities in some of the states report that the cost level of their school programs, guaranteed on a statewide basis, is so low as to be almost totally ineffective in equalizing educational opportunities among the local school districts. All except a few of the very poorest districts in these states are said to be already maintaining school programs in excess of the minimum defined by law. In many other states the requirements for financing the foundation program are higher but still far from adequate.

As already noted in an earlier paragraph, the report of the National Survey of School Finance recommended the establishment of a foundation program at the level of school expenditures maintained by local school units of average wealth in each state. To follow out this recommendation it is evident that foundation program costs would have to represent a very substantial, if not a major, part of total expenditures for schools in all districts. The National Survey of School Finance revealed that the cost of the programs actually guaranteed by the various states ranged from less than half to approximately four-fifths of the cost of what was termed a "defensible minimum program," defined for each state as the program actually maintained by districts of average wealth in that state. That was in 1930-31. The states, generally, have improved their educational programs since that year, but the cost of the defensible minimum programs, as defined by the Survey, has also risen. It is doubtful whether the ratio of the cost of the legally prescribed program actually maintained to the cost of the "defensible minimum program" has been very much changed.

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TABLE 1.—STATUTORY DEFINITION OF FOUNDATION PROGRAM IN TERMS OF EDUCATIONAL CONTENT

State	Requirements of minimum program with respect to							
	Length of school term	Grades included in program	Teachers' salaries	Teacher load	Pupil transportation	Education of nonresident pupils	School buildings and grounds	Other requirements
1	2	3	4	5	6	7	8	9
Alabama	The minimum program law stipulates at least seven months or 140 days. This requirement was extended to eight months by another law in 1943 (Acts 1943, chapter 69). The state board of education is authorized to alter the requirement with respect to length of term.[1]	Elementary and high school.	Salary payments must be at least equivalent to those porvided by a state minimum salary schedule[2] adopted by state board of education. Total expenditures for salaries must be not less than allotments for salaries from minimum program fund.	To be determined by state board of education, giving "due regard to types of schools, density of population, and other pertinent factors."	Routes must be approved and buses must meet minimum standards established by state board of education. Safety requirements of state board of education must be met. Children transported must live two miles or more from school attended unless physically handicapped and in need of transportation.	.....	Determined under regulations of the state board of education.	.....
Arkansas	District must have completed an eight-month term in preceding year in order to share in teachers' salary fund but full aid will be given for a nine-month term, if operated, and after July 1, 1948, aid to districts operating less than nine-month term will be reduced proportionately.	I–XII.	District must set up salary schedules recognizing at least training and experience. No aid will be given after March 1, 1949, for salaries of teachers with less than thirty semester hours of college training or, after March 1, 1951, for salaries of teachers with less than sixty semester hours of college training. Districts must spend as large a percent of their "base" revenue for teachers' salaries as was spent for this purpose in 1939–40, plus 60 percent (70 percent in districts transporting less than 10 percent of average daily attendance) of all revenues over and above 1939–40 level.	Included in definition of cost	.....	.....	.....	District must make required reports to state board of education; and must submit for approval plan for distributing aid from teachers' salary fund. Districts to qualify for salary aid must have an average daily attendance of at least twenty-five pupils.
California	One hundred seventy days actually taught but term may	Kindergarten, elementary and secondary school and junior	District must use at least 85 percent of receipts from state school fund for pay-	.....	.....	.....	.....	.....

California	One hundred seventy days actually taught but term may be reduced without penalty because of fire, flood epidemic, impassable roads or military orders of U. S. Government in connection with war. Minimum school day is defined as 180 minutes in kindergartens; 200 minutes in Grades I–III; 240 minutes in Grades IV–XII, except 180 minutes in evening and continuation high schools, 180 minutes in junior colleges and adult education classes.	Kindergarten, elementary and secondary school and junior college grades in regular day schools, evening and continuation high schools and continuation classes, evening junior colleges and adult education classes.	District must use at least 85 percent of receipts from state school fund for payment of teachers' salaries and tuition to other districts.	.....	.....	.....	.....
Colorado	One hundred eighty days or nine months but proportionate aid is granted for shorter term of not less than 140 days or seven months.	1–XII	Minimum salary that may be paid to any teacher fixed at $75 per teacher-month. Substitute and part-time teachers and teachers of special subjects are excepted. At least ¾ of minimum program allotment must be spent for salaries.	One teacher allowed for each twenty-five children on school census in districts with school census of 15–100, with additional teacher allowed for each forty, or major fraction of forty, children on school census in excess of 100. Teacher allowance in county high school and union high school districts is one teacher for every twenty-five, or major fraction of twenty-five, of enrolments. Number of teachers allowed must be actually employed to obtain full apportionment.	.....	.....	Number of teachers actually employed must be at least equal to number of classroom units for which aid is received. Participation in minimum program is optional with district and must be voted by electors.
Florida	Nine months (180 actual teaching days each year). State board of education may alter this requirement in case of national or local emergency but even in such case appor-	Kindergarten, Grades I–XII. Also Grades XIII, XIV if approved by state board of education.	Salary payments must be on basis of salary schedule adopted by county board of education, in accordance with state board of education regulations. All instructional	Any legal requirements or state board of education regulations with respect to minimum and maximum class-room load must be complied with.	Defined in terms of cost. (See Table 2.)	.....	.....	County board of education must have state-approved plan for provision of educational facilities for handicapped children.

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TABLE 1.—STATUTORY DEFINITION OF FOUNDATION PROGRAM IN TERMS OF EDUCATIONAL CONTENT—Continued

State	Requirements of minimum program with respect to							
	Length of school term	Grades included in program	Teachers' salaries	Teacher load	Pupil transportation	Education of non-resident pupils	School buildings and grounds	Other requirements
1	2	3	4	5	6	7	8	9
Florida (*Cont'd*)	tionment is decreased in proportion to deficiency in school term.		personnel must be paid on a twelve-month basis, even when employed on a ten-month basis. Total actual payments of instructional salaries in any county must be as great as the total allowance for instructional salaries under minimum program defined in terms of cost. (See Table 2.)					
Georgia	Seven months[8]	.....	Teachers must be classified and issued certificates and licenses on bais of academic and professional training and experience by state board of education. State board of education must annually fix a schedule of minimum salaries which shall be paid teachers of the various classes. State board of education may provide for variations in schedule at its discretion. Each local budget, to be approved, must provide for spending at least ¾ of total available funds for teachers' salaries.	Varies from one teacher to each forty or fraction pupils to one teacher for each twenty or fraction pupils in elementary grades; and from one teacher for each thirty-five or fraction pupils to one teacher for each fifteen or fraction pupils in high-school grades.	Defined in terms of cost only. (See Table 2.)	.....	.....	Budgets of local school units must be filed with and approved by state board of education or state superintendent of schools.
Idaho	Actual number of days school was in session during the preceding school year but not less than seven months. No part of school term in	Elementary and high school.	Salaries actually paid full-time teachers must be not less than those fixed by minimum salary schedule, effective July 1, 1947, for	(See Table 2.)	Until July 1, 1951, defined in terms of cost only. (See Table 2.) State board of education is directed by Minimum Pro-	Defined in terms of cost. (See Table 2.)	.....	No participating district may have had an average daily attendance of less than ten except with permission of state board
Idaho (*Cont'd*)	excess of nine months shall be counted as part of minimum		specified grades of training and teaching experience.		four-year study and recommend program.[4]			no case of less than five, for as much as six consecutive months during the preceding

Idaho (*Cont'd*)	excess of nine months shall be counted as part of minimum program.		specified grades of training and teaching experience.		four-year study and recommend program.[4]			no case of less than five, for as much as six consecutive months during the preceding school year. District must make all reports required by law.
Illinois	Eight months in elementary schools; nine months in recognised high schools. (See column 9.)	Kindergarten thru XII.	.....	.....	Defined in terms of cost. (See Table 2.)	Attendance of tuition pupils is included in minimum program of district that pays the tuition.	.....	By 1951, high schools must have an average daily attendance of at least nine, and by 1953, elementary schools must have an average daily attendance of at least fifteen, in order to share state aid. Participating districts must obey school laws and meet "recognition" standards fixed by state superintendent.
Indiana	Eight months.	I-XII	"Instructor" is defined as "a person legally licensed as a teacher on uniform teacher contract prescribed by law, for minimum term of eight months, at a salary at least as remunerative as that prescribed by teachers' minimum salary law."	Based on minimum standards drafted by commission on general education	Based on minimum standards drafted by commission on general education.	School corporation to which child is transferred may include attendance for such child in its report to state superintendent in which case amount of state allowance for transfer-tuition is deducted from charges against transferring school corporation.	Minimum standards for repairs and equipment drafted by commission on general education, at a cost not to exceed $50 per schoolroom.	Each school corporation qualifying to receive aid in support of minimum program must hold "commission" or "certificate" for maintaining "commissioned" or "certified" school, as defined by regulations of commission on general education. Expenditures of each school must be audited by state board of accounts and approved by department of education.
Iowa[5]	.....	.....	.....	.....	.....	.....	.....	.....
Kansas	.....	I-VIII for aid from state aid fund.	.....	.....	.....	Tuition is credited to minimum program of sending district, exclusive of tuition of military and naval personnel resident on a military or naval reservation in state of Kansas.	.....	One-teacher school must have at least ten pupils enrolled in Grades I-VIII, inclusive except when smaller enrolment is approved by state board of education. County superintendent must furnish the required annual reports.

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TABLE 1.—STATUTORY DEFINITION OF FOUNDATION PROGRAM IN TERMS OF EDUCATIONAL CONTENT—Continued

State	Requirements of minimum program with respect to							
	Length of school term	Grades included in program	Teachers' salaries	Teacher load	Pupil transportation	Education of non-resident pupils	School buildings and grounds	Other requirements
1	2	3	4	5	6	7	8	9
Kentucky	Eight or more months as declared by state superintendent.	Elementary and secondary.	Salary schedule of district must be approved by state board of education	.....	.....	.....	.....	Budget must be approved by state board of education; ratio of assessed to fair cash value of property must equal state average; must have levied at least 7.5 mills for school purposes and a rate not lower than that levied in preceding year. Superintendent of public instruction, with approval of state board of education, must prescribe rules and regulations for governing expenditures of equalization fund money.
Louisiana	.....	.....	.....	.....	.....	.....	.....	State constitution directs state board of education to set up minimum program to be guaranteed in all parishes by means of equalization aid.
Maine[4]	.....	.....	No teacher who is paid less than $1000 per year may be counted as part of minimum program. At least $1500 must be paid for certified teachers and at least $1600 for three years, $1700 for four years, and $1800 for five years of professional study beyond high school.	.....	.....	.....	.....	.....
Maryland	One hundred eighty actual school	I–XII	No teacher or principal may be employed	An additional teacher may be employed	State approved program in accordance	Equalization fund counties may not col-	(7)	Every unit must have a well-trained, experienced superin-

Maryland	One hundred eighty actual school days.	I–XII	No teacher or principal may be employed for less than the sum appropriate for his experience and type of certificate as prescribed by state minimum salary schedules.	An additional teacher may be employed wherever there are thirty (thirty-five until 1951) pupils or multiples thereof in average enrolment in elementary schools; ratios of high-school teachers to pupils enrolled and in attendance for high schools of varying size to be defined by rules and regulations of state board of education.	State approved program in accordance with state board of education rules and regulations.	Equalization fund counties may not collect current expense charge for nonresident pupils. Amounts due nonequalization fund counties are included as part of cost of minimum program for equalization fund counties.	(7)	Every unit must have a well-trained, experienced superintendent, and the number of trained, experienced supervisors needed for the size of the teaching staff. Every unit must have one supervisor of pupil personnel and visiting teacher for each 5000 pupils or fraction thereof above the first 5000. State board of education is charged with setting up standards for the examination, classification, and education of handicapped children. Special classes for mentally handicapped children only are included in the minimum program. The education of physically handicapped children is an object of special aid.
Massachusetts	.....	.....	.....	.....	.....	.....	.....	No town may receive any part of allotments from Massachusetts school fund unless it has complied to the satisfaction of the state department of education with all laws relating to the public schools.
Michigan	Nine months, but school districts maintaining shorter terms do not lose minimum program aid if state superintendent is satisfied that failure to maintain minimum term is not due to fault or negligence of district.	Kindergarten thru high school.	.....	Defined for purposes of computing costs. (See Table 2.)	Districts actual expenditures for pupils transportation must be as great as allowance for pupil transportation under minimum program, in order to receive full allowance.	Actual expenditures of district for elementary tuition must be as great as minimum program allowance for such tuition, if district is to receive full allowance.	.....	School district must have average daily membership of at least seven pupils.

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TABLE 1.—STATUTORY DEFINITION OF FOUNDATION PROGRAM IN TERMS OF EDUCATIONAL CONTENT—Continued

State	Requirements of minimum program with respect to							
	Length of school term	Grades included in program	Teachers' salaries	Teacher load	Pupil transportation	Education of non-resident pupils	School buildings and grounds	Other requirements
1	2	3	4	5	6	7	8	9
Minnesota	Nine months beginning with July 1, 1943.	Kindergarten thru Grade XII.	Sixty-five percent of current expenditures, exclusive of transportation costs must be paid for teachers' salaries unless such current expenditures exceed $110 per pupil unit.	.....	Not included in minimum program.	Districts participating in special state aid fund (from which equalisation aid is paid) must maintain school, or pay tuition of pupils in another district, for school year of nine months.	Standards for classified schools must be met.	Districts participating in special state aid fund (from which equalisation aid is paid) must maintain classified schools and furnish free textbooks.
Mississippi	Eight months.	.....	Approved budgets must show necessary expenditures for teachers' salaries based on uniform rules and regulations set up by state board of education, as required by law.	.....	.....	.....	.....	State board of education fixes budget for each county or separate school district upon basis of uniform rules and regulations and tentative budget submitted by county or separate district.
Missouri[8]	Eight months.	.....	.....	.....	.....	.....	.....	.....
Montana	Nine months, as far as school funds will allow.	.....	.....	.....	.....	.....	.....	State board of education required by law to determine program taking into account such factors as length of term, required school levies, taxable valuation, and taxable valuation per child of district.
Nebraska	Nine months for district with ten or more resident pupils aged seven to sixteen; six months for less than ten such pupils. To share in "weak district" aid, these minimum terms must be maintained.	Grades I–VIII.	.....	.....	.....	.....	.....	Aid goes to "weak districts," defined as rural districts of low financial ability, containing twelve or more sections of land (not less than 20 square miles if district was formed after March 11, 1913).
Nevada	Nine months.[9]	.....	Minimum salary for all teachers is $2400.	.....	.....	.....	.....	.....
New Hampshire	.....	Elementary and high school	.....	.....	.....	Minimum program aid is paid to district legally responsible for	.....	.....

New Hampshire	.....	Elementary and high school.	.....	.....	.....	Minimum program aid is paid to district legally responsible for the education of a pupil who attends school in that district or another district.	.....	.....
New Jersey[10]	School district must have provided public-school facilities for at least 180 days during preceding school year in order to receive free state apportionment; but penalty for shorter term, when good cause is shown may be remitted by state commissioner of education.	.....	.....	.....	.....	.....	.....	In order to participate in foundation program aid, districts must comply with all standards prescribed by law, or which have been or may hereafter be formulated by the state board of education pursuant to law
New York[11]	Not less than 190 days, inclusive of legal holidays.	Kindergarten, Grades I–VI, VII–XII, including summer high schools, night schools and adult education, part-time and continuation classes.	Salaries and increments must be not less than prescribed by law. Local salary schedules must be filed with state board of education.	.....	.....	.....	.....	School must be taught by qualified teacher.
North Dakota[12]	Eight months for emergency aid program; nine months for per pupil aid program.	Elementary and secondary.	Salary payments must be at least equivalent to those prescribed by state salary schedule.	District must show a reasonable pupil-teacher ratio: one teacher for each twenty-five pupils in schools with seven or more teachers; one teacher for each twenty pupils in smaller schools.	.....	.....	.....	The law directs the state superintendent to establish rules and regulations for determining "need" for emergency aid. School budget must be approved by state superintendent.
Ohio	Not less than 160 days nor more than 180 days including legal school holidays, not more than two days for professional teachers meetings when schools were not in session and days when schools were closed because of disease, epidemic, or calamity.	Kindergarten and Grades I–VIII and IX–XII; also part-time and continuation schools.	Aggregate payments for teachers' salaries in any district must be not less than 75 percent of cost of minimum program of district, exclusive of transportation and tuition costs.	.....	The law directs the state superintendent of public instruction to prescribe regulations governing pupil transportation and approve a foundation program for transportation costs for each district, taking account of such factors as sparsity of population.	Defined in terms of cost. (See Table 2.)	Not included in program.	One-teacher and two-teacher schools are excluded from program unless approved by state superintendent of public instruction.

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TABLE 1.—STATUTORY DEFINITION OF FOUNDATION PROGRAM IN TERMS OF EDUCATIONAL CONTENT—Continued

State	Requirements of minimum program with respect to							
	Length of school term	Grades included in program	Teachers' salaries	Teacher load	Pupil transportation	Education of non-resident pupils	School buildings and grounds	Other requirements
1	2	3	4	5	6	7	8	9
Oklahoma	Ten months in which school has been actually taught not less than 180 days; but district is entitled to maintain term of only 160 days, subject to proportionate reduction in state aid	Grades I–XII, inclusive.	Any district which pays less than the amount prescribed in the state minimum salary schedule to any teacher will have the amount of the deficiency deducted from the amount of aid which it would otherwise receive. Salary schedule provides graduated rates based on certification and education of teacher with increments for experience.	A graduated schedule based on average daily attendance of pupils is set up with allowances ranging from one teacher for each elementary school with thirteen to twenty-five pupils, to five teachers for the first 120 pupils plus one additional teacher for each additional twenty-six pupils in districts with an average daily attendance of more than 120. An "isolated" school may be approved by state board of education for at least one teacher. Separate schedules are provided for junior and senior high schools. Aid will not be computed for a greater number of teachers than are actually employed by the school district.	Unless and until school district has provided safe and adequate pupil transportation, not less than the allocation for transportation under the minimum program may be spent for that purpose.	Every child residing in a school district which does not offer the grade which he is entitled to attend has the right to be transferred to another district with tuition paid at public expense.	Capital outlays are not included in program.	.....
Oregon	.....	.....	[13]	.....	.....	.....	.....	The statute requires only that participating district shall maintain a "standard school" as defined by state board of education regulations.
Pennsylvania	One hundred eighty days, but term may be curtailed because of contagious disease, or destruction by fire or otherwise, without	Elementary and high-school grades.	[14]	State will not give aid for support of pupil-teacher ratio in excess of 1:33.	Free transportation must be provided by fourth-class districts for children living more than 2 miles (1½ miles for pupils	Tuition rate must be approved by state department.	.....	.....
Pennsylvania (*Cont'd*)	loss of aid, if superintendent of public				in closed school areas) from nearest school, or if approved by de-			

Pennsylvania (*Cont'd*)	loss of aid, if superintendent of public instruction deems proper.				in closed school areas) from nearest school, or, if approved by department of public instruction, suitable board and lodging may be provided by the district in lieu of transportation. Transportation program of any district must be approved by state department.			
Rhode Island	.....	Elementary (including kindergarten and preprimary) and highschool grades.	.....	Formula for determining number of elementary "schools" is allows one teacher for each thirty pupils. Aid will not be given for more elementary teachers than are actually employed.	.....	.....	.....	.....
Tennessee	Nine months in all schools. Curtailment of term due to epidemic, flood or other justifiable causes is permitted without loss of aid to county, city, or other special district otherwise entitled to share in state equalising funds.	Grades I–XII.	Salaries of teachers and principals and travel expenses of those rendering countywide service, or instructing home-bound children are included in minimum programs of counties and of city or special districts. County minimum program also includes salary of county superintendent and travel expenses of county superintendent and county board of education. Program of city or special district includes allowance toward salary of city or district superintendent. Each participating county, city, or special school district must comply with salary schedule set up by state board of education.	.....	County participating in equalization aid may include within limits existing pupil transportation program in minimum program, if it participated in state transportation aid in 1946–47; or it may include new transportation program in minimum program after state commissioner of education has computed pro rata cost to be charged against county.	Tuition charges for nonresident pupils may not exceed the amount required to be raised from city or special district funds divided by the average daily attendance of district or county	.....	Minimum programs of counties and city or special districts defined by law as including specified items of general control, instructional materials and supplies, health education, school plant operation and maintenance, and fixed charges. Each participating county, city, or special school district must comply with all rules and regulations relating to each item of minimum program. Participation is optional with county, city, or special district

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TABLE 1.—STATUTORY DEFINITION OF FOUNDATION PROGRAM IN TERMS OF EDUCATIONAL CONTENT—Continued

State	Requirements of minimum program with respect to							
	Length of school term	Grades included in program	Teachers' salaries	Teacher load	Pupil transportation	Education of non-resident pupils	School buildings and grounds	Other requirements
1	2	3	4	5	6	7	8	9
Texas	Nine months	.....	District forfeits aid if it pays salaries in excess of those specified in this act, except to supplement federally paid salaries, or salaries of certain types of school employees not engaged in instruction.	(m)	County superintendent and county schoolboard charged with setting up the "most economical system of transportation possible." No aid is granted for the transportation of any pupil unless he lives more than 2½ miles from school attended and is transported in approved bus over approved routes. No aid is given for transporting pupil to attend a grade which is provided in his home district.	Districts may send pupils to another district to attend a school of higher grades than is provided in the home district.	.....	Districts eligible for aid are those with not fewer than twenty or more than 1500 original enumerated scholastics, and consolidated, annexed and/or rural high-school districts with not more than 300 scholastics in each original component district. But maximum limitations on school population do not apply to school districts which are 9 or more miles in length or contain 48 or more square miles of territory. State superintendent may recommend with approval of legislative accountant waving average daily attendance and teacher quota requirements in districts with scholastic population of one-half pupil per square mile or 100 square miles in area, for purpose of maintaining a high school; some recommendation may be made with regard to independent districts containing 100 or more square miles and already equipped and accredited to maintain twelve-grade school. School must not be located within 2½ miles of another school for same race. Average daily attendance must be at least 65 percent of scholastic enumera-
Utah	Nine months in ele-	Kindergarten, ele-	District board must	.....	Transportation	.....	.....	Elementary school program provides for: Such supervision to

for same race. Average daily attendance must be at least 65 percent of scholastic enumera-

Utah	Nine months in elementary schools. State board of education to fix high-school term.	Kindergarten, elementary and high-school grades.	District board must adopt and comply with salary schedules for employees certificated by state board of education	.....	Transportation must be furnished for children living 2½ miles or more from school attended; or a "reasonable provision" toward furnishing such transportation must be made.	.....	.....	Elementary school program provides for: Such supervision to assist superintendents and supervising principals, as state superintendent will approve; Employment of legally certified teachers only; Expenditures for educational supplies and equipment such as will provide for efficient instruction; Health inspection and instruction; Any other factors provided by law. State board of education is charged with fixing required standards for high schools. State board of education must cause schools to be inspected at least annually to determine whether standards are complied with. Aid is denied to schools failing to comply with standards.
Vermont	Thirty-five weeks in elementary schools and thirty-six weeks in secondary schools.	.....	Towns must comply with the provisions of the law relative to teachers' salaries.	.....	.....	.....	.....	Towns must comply with provisions of the law relating to appointment of superintendents, financial reports and the raising and spending of local school funds.
Virginia	Nine months but school term may be reduced to not less than eight months, with consent of state board of education and with a proportionate reduction in per pupil aid.	.....	A minimum teachers' salary schedule satisfactory to the state board of education must be maintained in each participating county or city	.....	Rules and regulations for the equalising of transportation costs must be fixed by state board of education.	.....	.....	Distribution of state appropriation for support of minimum program is subject to rules and regulations of state board of education. State board must approve local educational program of county or city.

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TABLE 1.—STATUTORY DEFINITION OF FOUNDATION PROGRAM IN TERMS OF EDUCATIONAL CONTENT—Continued

State	Requirements of minimum program with respect to							
	Length of school term	Grades included in program	Teachers' salaries	Teacher load	Pupil transportation	Education of non-resident pupils	School buildings and grounds	Other requirements
1	2	3	4	5	6	7	8	9
Washington	One hundred eighty days.	Kindergarten and I–XII, inclusive in elementary, junior high and high schools, vocational classes, and parental schools; also thirteenth and fourteenth grades when maintained with approval of state board of education; also night schools, part-time schools and adult education classes.	At least as great a percent of current budget must be devoted to salaries as in 1946–47. Salaries of individual employees are determined by district schoolboard on the basis of locally adopted salary schedule, but no teacher legally certificated to teach in Washington shall be contracted at a salary less than $2400.	Number of educational units credited to a school district must not exceed the number required to serve the pupils of the district in accordance with pupil-teacher ratio established by state board of education.	(17)	.....	.....	Provision is made in minimum program for special services in remedial education, and guidance and health services.
West Virginia	Nine months.	.....	Teachers must be paid in accordance with basic salaries and increments fixed by the state teachers' salary schedule.	.....	.....	.....	.....	.....
Wisconsin[18]	Nine months.	Kindergarten–XII.	At least $1200 for teachers with degree; other teachers at least $1000.	.....	.....	.....	.....	To share in aid elementary district must have average daily attendance of fifteen or more. High school district must maintain four-year high school in a manner approved by state superintendent. Both elementary and high schools must be taught by qualified teachers paid at salary not less than minimum required by law and holding contracts providing for cumulative sick leave without deductions from pay.
Wyoming	.....	Elementary and high-school grades.	(20)	.....	(20)	(20)	.....	Minimum program actually maintained by district must be equal to minimum

days, beginning with the school year 1947-48, by state department of education regulation.
schedule designed for apportionment purposes, which fixes maximum allotments

[1] The minimum term was extended to nine months, or 180 days, beginning with the school year 1947-48, by state department of education regulation.

[2] Actually the salary schedule drawn up by the state board of education is not a minimum salary schedule, but a schedule designed for apportionment purposes, which fixes maximum allotments for salaries from minimum program fund.

[3] But extended to nine months by administrative regulation.

[4] A new transportation act (Laws 1947, chapter 263) was adopted effective March 19, 1947, but no definite connection is established by law between this act and the Minimum Program Act, except that the transportation act prohibits the use of state funds for aid for the transportation of pupils living within 1½ miles of the school attended, except with the approval of the state board of education.

[5] Minimum program of Iowa is defined in terms of cost only (see Table 2). A new law passed in 1947 (Laws 1947, chapter 152) provides general aid on an aggregate attendance basis for the support of a "basic curriculum" consisting of courses of study enumerated in the law, but this is not the program defined in terms of cost in the equalization law, for which equalization aid is given.

[6] Except for minimum salary requirement, program is defined in terms of cost only.

[7] A separate minimum program for construction and maintenance of school buildings is set up and defined in terms of cost only (see Table 2) by Laws 1947, chapter 190. Least wealthy unit receives greater proportion of state aid than most wealthy unit, so distribution is on an equalized basis.

[8] Minimum program of Missouri is defined in terms of cost only.

[9] Nevada has two state funds (state reserve fund and aid to rural schools fund) distributed wholly or partly on an equalization basis. Except for the requirement that participating counties and districts provide for a nine-month school term, the minimum programs supported by these funds are defined in terms of cost only. (See Table 2.) A third distribution from the school emergency fund provides additional aid for the poorest districts but is not related to the support of any legally defined school program.

[10] The statutory definition of the New Jersey school foundation program is principally in terms of cost. (See Table 2.)

[11] Minimum program of New York is defined principally in terms of cost.

[12] North Dakota distributes two funds on an equalization basis, one of which, the smaller, consisting of $250,000 emergency aid to districts which have voted a 25 percent increase in the normal maximum tax levy, have exhausted all their state and local revenues and are unable to issue and sell certificates of indebtedness sufficient to maintain an adequate school program, as defined by the state superintendent of education. The laws also set up certain requirements for the program to be maintained. The other fund is distributed in inverse relation to assessed valuation per pupil. Requirements included in this table apply to the emergency aid program or to both programs. North Dakota also distributes on a teacher unit basis which varies in proportion to the number of mills levied by the district for general school purposes. See footnote 10 of Table 2.

[13] Oregon Laws, 1947, chapter 432, provides that fully certificated teachers must be paid at a rate not less than $2400 for a school term of nine months for teachers holding degrees; and not less than $2100 for a school term of nine months for teachers without degrees. Fully certificated teachers with less than two years of teaching experience must be paid at a rate of $2100 for nine-month term if holding degrees; or $1800, if without degrees. The law does not directly relate these requirements to the definition of the "minimum program" or of the "standard school," but this relationship may be defined by state board of education regulations.

[14] The state law sets up a minimum salary schedule for teachers to which districts must adhere in making payments to individual teachers but there is no direct relation between this schedule and the minimum program here defined.

[15] "School" does not mean schoolhouse but is defined on an average daily attendance basis.

[16] Defined for apportionment purposes only. (See Table 2.)

[17] Allowance for transportation is included in program defined in terms of cost.

[18] A separate law appropriates aid for providing school plant facilities on an approximate equalization basis (in inverse ratio to assessed valuation).

[19] New program defined by 1947 legislation.

[20] Requirements for salaries, teacher-pupil ratio, operation and maintenance of school plant, pupil transportation, and tuition under minimum program are computed on a cost basis for apportionment purposes only. (See Table 2.)

TABLE 2.—STATUTORY DEFINITION OF FOUNDATION PROGRAMS IN TERMS OF COST

State	Measures of educational need		Formula for computing cost of program
	Unit measures	Other measures	
1	2	3	4
Alabama		Cost of program defined in terms of educational content. (See Table 1.)	Cost of minimum program is computed for each county and independent city as the sum of the costs of four items, (1) teachers' salaries, (2) pupil transportation, (3) current expenses other than salaries and transportation, and (4) capital outlay. Each of the four items is defined administratively (by state board of education) in accordance with certain stipulations made in the law. (See Table 1.) Budgets for pupil transportation and capital outlays must be drawn up locally and approved by the state board of education.
Arkansas	Pupil teacher ratios: One teacher for each 30 pupils, Grades I–VI; one teacher for each 25 pupils, Grades I–XII.	Total salary allowance determined by multiplying the number of allowed teachers, holding each type of certificate based on training, by the salary allowance for each type of certificate in the scale of salary allowances, prescribed by law.	Total salary allowance of district plus 6 percent of total salary allowance (allowance for teaching experience) + $100 per unit in districts with seven or more teachers, but not less than the same percent of base revenue (revenue earmarked for teachers' salaries) as was spent in 1939–40, but districts shall not be compelled to spend more than 70 percent of their base revenue; nor shall they be compelled to spend more than 60 percent of their total local revenues excluding net cash balances and transportation aid, if they transported 10 percent or more of their pupils in the preceding year; or more than 70 percent of such total local revenues if they transported less than 10 percent of their pupils. If revenues, excluding net cash balances and transportation aid, exceed the base revenue by more than 30 percent, the state board of education at request of local board may determine the amount of such excess to be allotted to teachers' salaries.
California	Unit of average daily attendance (pupil in average daily attendance).	.....	Elementary-school districts with: 1–16 units of average daily attendance $3200 17 units of average daily attendance $3225 18–25 units of average daily attendance $3275 plus $50 for each additional unit in excess of 18 26–37 units of average daily attendance $6000 38 units of average daily attendance $6050 39–50 units of average daily attendance $6150 plus $100 for each additional unit in excess of 39 51–62 units of average daily attendance $9000 63 units of average daily attendance $9135 64–75 units of average daily attendance $9280 plus $145 for each additional unit in excess of 64 76–82 units of average daily attendance $12,000 83 or more units of average daily attendance $145 per unit. High-school districts: $175 per unit of average daily attendance in Grades IX–XII plus $200 per unit of average daily attendance in Grades XIII–XIV of junior college located in district plus $175 per unit of average daily attendance in Grades XI and XII of four-year junior college located in district.[1] Junior college districts: $200 per unit of average daily attendance in Grades XIII and XIV maintained by junior college district.
Colorado[2]	Classroom unit.	.....	$1800 per classroom unit. The number of classroom units allowed each district is determined by the number of teachers allowed on an underlying minimum salary program with one teacher allowed for each twenty-five or fraction of twenty-five children on the school census up to 100; and one additional teacher for each forty, or fraction of forty school census children in excess of 100. The number of classroom units allowed a school district may not exceed the number of full-time qualified teachers actually employed.
Florida	a. Instruction unit. b. Transportation unit.	.....	The cost of the minimum program in each county is the sum of the costs of four items: (1) salaries for instructional personnel, (2) transportation, (3) current expenses other than salaries and transportation, and (4) capital outlay and debt service. The cost of salaries is the sum of the amounts obtained by multiplying the number of instruction units allowed for each of six ranks of instructional personnel defined by law on the basis of professional training by the salary allowance prescribed for that rank of personnel by a salary schedule

TABLE 2.—STATUTORY DEFINITION OF FOUNDATION PROGRAMS IN TERMS OF COSTS—Continued

State	Measures of educational need		Formula for computing cost of program
	Unit measures	Other measures	
1	2	3	4
Florida *(Cont'd)*			set up in the law for purposes of apportioning aid as follows: Rank I—M. A. degree plus one year of graduate work—$3600 Rank II—A. B. degree plus one year of graduate work—$3000 Rank III—A. B. degree or equivalent—$2550 Rank IV—3 to 3.9 years of college or equivalent—$1600 Rank V—2 to 2.9 years of college or equivalent—$1400 Rank VI—Less than two years of college or equivalent—$1000 but only $825 after July 1, 1949, and after July 1, 1951, Rank VI will be discontinued. The number of instruction units allowed the county for each rank of personnel is obtained by finding the percent of the instructional personnel actually employed by the county, which belongs to each rank and applying the percents thus obtained to the total number of instruction units allowed by law for the county. The total number of instruction units allowed a county is the sum of allowances set up in the law.[1] The cost of transportation in each county is $1100 times the number of transportation units allowed the county. One transportation unit is allowed for each eighty or fraction of eighty pupils in average daily attendance during the preceding year who were transported to the schools of the county approved for transportation and whose homes were two or more miles from the nearest appropriate school. One transportation unit is also allowed each county for each fifty-six land sections as defined by government survey, which are wholly or partially within 1¼ miles of the regular route of any school bus which has a combined passenger seating capacity in excess of 18 linear feet and one additional unit for each land section which is traversed by a regular route served by a smaller vehicle. The number of transportation units allowed a county on the basis of area must not exceed 2¾ times the number allowed on the basis of children transported. The cost of current expenses other than salaries and transportation is obtained by multiplying the total number of allowed instruction units by $300. The cost of capital outlay and debt service is obtained by multiplying the total number of allowed instruction units by $300, provided the county makes available for this purpose the sum of $100 per instruction unit in addition to the minimum foundation program requirement.
Georgia	Teacher allowed.	a. State minimum salary schedule set up annually by state board of education. b. Allowance for current expenses other than salaries, based on percent of salary allowances.	Cost of minimum program equals number of teachers allowed for each county or independent school system multiplied by the minimum salaries allowed by salary schedule set up annually by state board of education for school term of seven months plus one-third of salary allowances for county or independent school system, to be used for current expenses other than teachers' salaries, including transportation costs, during seven months' term plus proportionate allowance based on costs for seven months, to meet costs of extending the school term for two additional months. The number of teachers is allowed on the basis of average daily attendance during the preceding school year as follows: In Group I school systems (a) independent school systems in cities with a population of more than 10,000 and (b) counties containing cities, other than independent school systems, with a population of more than 10,000, and (c) counties with a population density of 200 or more per square mile—one teacher for each forty average daily attendance in elementary schools and one teacher for each thirty-five average daily attendance in high schools. In Group II school systems (a) all independent school systems not included in Group I, and (b) counties with a population density of not less than seventy-five, nor more than 200 per square mile—one teacher for each thirty-five average daily attendance in elementary schools and one teacher for each thirty average daily attendance in high schools. In Group III school systems counties with a population density of forty-five or more, and less than seventy-five per square mile—one teacher for each thirty average daily attendance in elementary schools and one teacher for each twenty-five average daily attendance in high schools.

TABLE 2.—STATUTORY DEFINITION OF FOUNDATION PROGRAMS IN TERMS OF COSTS—Continued

State	Measures of educational need		Formula for computing cost of program
	Unit measures	Other measures	
1	2	3	4
Georgia (*Cont'd*)			In Group IV school systems counties with a population density of nineteen or more, and less than forty-five per square mile—one teacher for each twenty-five average daily attendance in elementary schools and one teacher for each twenty average daily attendance in high schools. In Group V school systems counties with a population density of less than nineteen per square mile—one teacher for each twenty average daily attendance in elementary schools and one teacher for each fifteen average daily attendance in high schools.
Idaho	a. Classroom unit. b. Pupil in average daily attendance. c. Pupil transported monthly, or for a fraction of a month	.....	The cost of the minimum educational program of each district equals minimum salary and service increment allowed under Minimum Apportionment Salary Act of 1947, multiplied by the number of classroom units allowed, plus $34 per classroom unit for each month (or major fraction of month) that school was maintained, plus $1 per pupil in average daily attendance for each month (or fraction of month) that school was maintained. Minimum school term allowed as a basis for computing minimum program is seven months; maximum is nine months. The cost of minimum transportation program of each district equals the statewide average cost per pupil transported more than 1½ miles to a public school during each month or major fraction of a month in the next preceding school year; but not to exceed the actual monthly cost per pupil transported by the district in the second preceding school year. For determining the number of classroom units in elementary schools, one classroom unit is allowed for each one-teacher school with an average daily attendance of not less than ten.[4] In two-or-more teacher schools, one classroom unit for each twenty-two (or fraction) average daily attendance up to forty-four; one classroom unit for each thirty-two average daily attendance in excess of forty-four, up to 290; and one classroom unit for each thirty average daily attendance in excess of 290. In high schools, one classroom unit is allowed for one teacher and not less than eight average daily attendance. In two-or-more teacher schools one unit is allowed for the first eight pupils in average daily attendance and 1/16 unit for each additional pupil up to thirty-nine; 1/24 unit for each pupil in excess of thirty-nine up to 726; and 1/23 unit for each pupil in schools with an average daily attendance in excess of 726. Minimum annual teachers' salaries, based on level of professional training, allowed by the new salary act of 1947, are $1200 for less than two years of college training; $1400 for two, but less than three years of college training; $1500 for three, but less than four years of college training; $1600 for four but less than five years of college training; $1800 for five years or more of college training. Service increments of $45 annually are provided up to a maximum of five years for teachers with less than two years of college training; up to a maximum of seven years for teachers with two but less than four years of college training; up to a maximum of ten years for teachers with five years or more of college training. Schedule is for apportionment purposes under minimum program act, but teachers must also be paid not less than the minimums prescribed by this schedule.
Illinois	Pupil in average daily attendance.	....	$90 per elementary-school pupil; $100 per high-school pupil; $150 per pupil for transportation and tuition.
Indiana	One unit is allowed for each thirty-five pupils in average daily attendance in Grades I–VIII, and for each twenty-five pupils in Grades IX–XII. Each unit is multiplied by the average minimum	Minimum standards for other than instructional costs are drafted by the commission on general education, for "commissioned" or "certified" schools.	Total cost of approved program in "commissioned" or "certified" schools, including total instructional costs as defined by law.

TABLE 2.—STATUTORY DEFINITION OF FOUNDATION PROGRAMS IN TERMS OF COSTS—Continued

State	Measures of educational need		Formula for computing cost of program
	Unit measures	Other measures	
1	2	3	4
Indiana (*Cont'd*)	salary paid to instructors employed on full-time basis. Commission on general education is charged with duty of formulating uniform rule for determining when, and if, services of full-time principals and supervisors constitute units.		
Iowa	Pupil in average daily attendance.	.....	$75 per pupil in average daily attendance in elementary schools, plus $125 per pupil in average daily attendance in high schools.
Kansas	Pupils enrolled in elementary schools.	.....	Minimum program of one-teacher elementary schools with ten or more pupils and two-or-more teacher schools with ten to twenty-two pupils, is equal to 75 percent of the difference between $1000 and the amount which would be raised by a theoretical 4-mill levy, plus $5 per pupil living more than 3 miles from school. Minimum program of two-or-more teacher elementary schools having more than twenty-two pupils is 75 percent of the difference between the amount which would be raised by a theoretical 4-mill levy and the sum of the following: $65 per pupil for the first forty pupils; plus $60 per pupil for the next 310 pupils; plus $55 per pupil for the next 2150; plus $45 per pupil for any remaining pupils in excess of 2500; $5 per pupil living outside the corporate limits of a first-class or second-class city, and more than 3 miles from school by usually travelled roads.
Kentucky	Child in average daily membership and child in average daily attendance.	.....	An amount per child in average daily membership and average daily attendance ($53.25 per child in 1946–47) computed each year on the basis of total adjusted recurring revenue from state and local sources plus the equalization fund appropriation divided by the number of pupil units in average daily attendance and average daily membership.
Louisiana	.....	Minimum program as defined by state board of education.	The state constitution directs the state board of education to formulate a minimum educational program and determine its cost.
Maine	Teaching unit.	Actual expenditures for the conveyance of elementary and secondary pupils at public expense.	One-half cost of pupil conveyance at public expense plus $1900 per elementary school unit and $2225 per secondary school unit, in which certified teachers are employed, plus $1280 per elementary school unit and $1725 per secondary school unit, in which teachers are employed under permits or sanctions.
Maryland	a. Pupil enrolled. b. Teacher allowed, determined on the basis of a legally prescribed pupil-teacher ratio.	a. State minimum salary schedule prescribed by law for the number of teachers permitted by law. b. State approved program of pupil transportation.	In each county and in Baltimore city the cost of the minimum program for current school expenses is equal to salary payments to principals and teachers divided by .80, plus the entire amount of the cost of transporting pupils as approved by the state board of education.
Massachusetts	a. Teaching position held by a full-time teacher or principal.	a. Actual expenditures for salaries of full-time principals or teachers, not exceeding $1100 each. b. Actual expenditures for pupil transportation within town. c. Actual expenditures for tuition in and transportation to elementary schools of adjoining towns.	The sum of: 1. Salaries paid to full-time principals and teachers, excluding the amount by which any salary exceeds $1100. 2. $250 per teaching position held by full-time teacher or principal. 3. Actual expenditures for pupil transportation to local schools. 4. Actual expenditures for transportation and tuition of elementary pupils, paid to adjoining towns. 5. Actual expenditures for tuition paid to other towns for high school tuition, by towns with over 500 families, exempted from requirement of maintaining four-year high school.[6]

TABLE 2.—STATUTORY DEFINITION OF FOUNDATION PROGRAMS IN TERMS OF COSTS—Continued

State	Measures of educational need		Formula for computing cost of program
	Unit measures	Other measures	
1	2	3	4
Massachusetts (*Cont'd*)		d. Actual expenditures for high-school tuition paid other towns, by towns with more than 500 families, which are exempted from maintaining four-year high schools.	
Michigan	a. Pupil in average daily membership. b. Pupil transported.	.....	In districts having an average membership of less than 3000: $97[6] per elementary pupil in average membership (including tuition pupils) plus $117 per high school pupil in average membership (excluding tuition pupils), plus $50 per pupil transported, plus $500 for each outlying separate school maintained by a township school district, in addition to a central school. In districts having an average membership of 3000 or more: $99 per elementary pupil in average membership (including tuition pupils) plus $119 per high-school pupil (excluding tuition pupils) plus $50 per pupil transported, plus $500 per outlying school in township districts. High school tuition up to $155 for each resident pupil in average daily membership, Grades IX–XII, is also included.
Minnesota	a. Pupil in average daily attendance. b. Pupil transported.	.....	(7)
Mississippi	.....	Amount of state approved budget.	Amount of county budget approved by state board of education.
Missouri	a. Teaching unit. b. Pupil transported.	.....	Sum of: $750 per elementary teaching unit; $1000 per high-school teaching unit; actual cost of transporting resident pupils, up to a maximum of $3 per month per pupil transported over two miles.[8] One elementary teaching unit (Grades I–VIII) is allowed for from fifteen to thirty pupils in average daily attendance with an additional unit for each additional thirty pupils up to 240, and one unit for each additional thirty-two pupils or major fraction of thirty-two, in excess of 240. The allowance of high-school teaching units (Grades IX–XII) is one unit for not less than five nor more than twenty-one pupils in average daily attendance; two units for more than twenty-one, but not more than forty pupils in average daily attendance; an additional teaching unit for each additional twenty-five pupils in average daily attendance in excess of forty and not exceeding 165; an additional teaching unit for each additional twenty-four pupils in average daily attendance in excess of 165.
Montana	.....	Program defined by state board of education.	The law requires the minimum program to be drawn up and defined by state board of education.
Nebraska	.....	School with ten or more resident pupils between seven and sixteen. School with fewer than ten resident pupils between seven and sixteen.	Amount needed to maintain minimum term with legally qualified teacher but not more than $1000 per elementary school in district with school census of ten or more; and $750 per elementary school in districts with school census of five but less than ten.
Nevada	a. Teacher allowed. b. Pupil in average daily attendance.	One-teacher, or two-teacher rural school.	1. Program supported in part from School Reserve Fund: a. $625 per teacher allowed plus $2 per pupil in average daily attendance in elementary schools. b. Number of high school teachers allowed multiplied by the average annual salary of such teachers in the state. Teacher allowance in elementary schools is one teacher for each twenty pupils in average daily attendance or fraction thereof. Number of high school teachers allowed is determined on the basis of the ratio of high school teachers to high school pupils in average daily attendance thruout the state.

TABLE 2.—STATUTORY DEFINITION OF FOUNDATION PROGRAMS IN TERMS OF COSTS—Continued

State	Measures of educational need		Formula for computing cost of program
	Unit measures	Other measures	
1	2	3	4
Nevada (*Cont'd*)			2. Program supported in part from Rural School Aid Fund: $2400 for each one-teacher school; and $5800 for each two-teacher school.
New Hampshire	Pupil in average daily membership.	.....	Sum of: $1800 per one-room school; $75 per pupil in average daily membership in other elementary schools; $100 per pupil in average daily membership in high schools.
New Jersey	Pupil in average daily attendance.	Special class maintained.	The foundation program of any school district is the sum of: a. $94 per elementary school pupil b. $2350 for each approved special class maintained c. $117.50 per high school pupil d. $117.50 per evening school pupil.
New York	a. Pupil in average daily attendance.[9] b. Teacher unit (in central districts only).	a. Program in one-teacher and two-teacher districts. b. New formula for central districts developed by state commissioner of education and director of the budget. c. Plans drawn up by state commissioner of education for the reduction of oversize classes in New York City	1. Cost of minimum program in cities, union free school districts, and common school districts employing three or more teachers is equal to sum of: a. $100 per pupil in average daily attendance in Grades I–VI and full-day kindergartens; $130 per pupil in average daily membership, Grades VII–XII b. $50 per pupil in average daily attendance in half-day kindergartens c. $800 for each approved special class in addition to aid on average daily attendance basis d. $13 per pupil in average daily attendance in approved summer schools e. Fourteen cents per pupil in attendance in each period of night school and continuation classes f. $2.50 per pupil per period in each approved adult education class g. Increases in teachers' salaries mandated by 1947 legislation. 2. Minimum program for districts employing less than three teachers: $1650 for each one-teacher district; $3300 for each two-teacher district; mandated increases in teachers' salaries. 3. Minimum program of central districts is the sum of: a. $1500 per weighted elementary school teacher unit, and $1900 per weighted elementary high school unit[10] b. Aid equal to the sum of the aid which would have been due to the component districts of the central district under the law in effect July 1, 1944, but not to exceed $30,000 for any one component district c. An additional amount for central districts to be determined on the basis of an equalization formula fixed by the state commissioner of education and the state budget director.[11]
North Dakota[12]	Per pupil aid program: pupil enrolled.	Emergency aid program: program defined by state superintendent and in terms of educational content. (See Table 1.)	Emergency aid program: Cost of program as defined by state superintendent and in terms of educational content (Table 1). Per pupil aid program: Sum of state aid payment per pupil of calculated enrolment and yield of local tax rate which must be (after 1948–49) within 8½ mills of normal maximum tax levy, if district is to participate in this aid. Cost of pupil aid program is not defined on a uniform basis in all districts because (1) amounts of pupil aid payments are determined on a sliding scale increasing proportionally as the taxable valuation of districts decreases and because (2) pupil aid payments, and consequently total cost of program, are scaled down if local tax levy is less than within 4 mills (after 1948–49) of normal maximum tax levy, or if less than minimum school term is maintained. Calculated enrolment is computed by multiplying the number of teachers employed by 20 and adding 70 percent of the difference between the number thus obtained and the actual enrolment.
Ohio	Pupil in average daily membership.	Actual local expenditures for pupil transportation.	The foundation program of a school district is equal to the sum of: a. $101.75 per pupil in average daily membership in Grades I–VIII, except in schools with an average daily membership of less than 180 b. $50.90 per pupil in average daily membership in kindergarten classes

TABLE 2.—STATUTORY DEFINITION OF FOUNDATION PROGRAMS IN TERMS OF COSTS—Continued

State	Measures of educational need		Formula for computing cost of program
	Unit measures	Other measures	
1	2	3	4
Ohio (*Cont'd*)			c. $122.00 per pupil in average daily membership in Grades IX to XII, except in schools with an average daily membership of less than 180 d. For schools with an average daily membership of less than 180, in lieu of the amounts that would be computed under a and c, above, the foundation program must be fixed by the state superintendent of education at an amount which will enable the schools to operate at "a reasonable level of efficiency"; but for an approved elementary one-teacher school, not less than $2300, nor more than $2800; and for an approved elementary two-teacher school not less than $4700, nor more than $5600 e. The approved necessary cost of pupil transportation including an approved sum needed for the purchase of school buses, but not to exceed a maximum amount determined on the basis of a formula to be established by the state superintendent of public instruction f. An approved budget of tuition costs for pupils resident in the district who attend schools in other districts, reduced by the amount which would be yielded by a tax on the property of the district of residence, at a rate equal to any rate by which the rate of the tax levied for school operating costs of the district attendance may exceed the rate of such tax levied by the district of residence.
Oklahoma	a. Teacher allowed. b. Day of aggregate pupil attendance. c. Pupils transported daily. d. average number of pupils transported per square mile.	State minimum salary schedule for teachers.[13]	The cost of the minimum program in each district is the sum of the following: a. Salaries actually paid on the basis of state minimum salary schedule to the number of teachers allowed the district by law b. school expenditures for purposes other than salaries, pupil transportation and capital outlays at 7.5 cents per day in Grades I–VIII and 10 cents per day in Grades IX–XII c. Transportation costs at rates varying inversely with the number of transported pupils, per square mile, from $54 per pupil transported where the density is .30 to .59 per square mile, to $13.00 per pupil transported where the density is 8.00 or more pupils transported per square mile. Minimum salaries prescribed by the state salary schedule are $1000 for each school term for sixty but less than ninety semester hours of college work; $1200 per school term for ninety hours of college work but less than bachelor's degree; $1500 per school term for bachelor's degree; and $1700 per school term for master's degree or library of science degree based on five years of college work. School nurses are paid at same rate as teachers with bachelor's degree. Yearly increments of $100 are allowed for teachers for each year of experience not to exceed five years; and $3.00 per month per teacher supervised for principals and superintendents (on twelve-month basis), not to exceed twenty such teachers. The number of teachers allowed for school districts with an average daily attendance in excess of thirteen, is one teacher for each twenty-five pupils in average daily attendance up to seventy-five, then one additional teacher for the next twenty-three pupils, and another additional teacher for the next twenty-two pupils; in larger districts five teachers for the first 120 pupils with an additional teacher for each additional pupil in excess of 120.
Oregon	a. Day of aggregate enrolment. b. Teacher actually employed.	Program actually being supported by district, exclusive of pupil transportation capital acquisitions and improvements and debt service.	The cost of the program in each school district is the smaller of the two sums: a. Seventy-five cents per day of resident pupil membership b. Actual expenditures of the school district, exclusive of debt service, capital outlays, contribution to building reserves and pupil transportation. In no event shall the basic program be estimated at less than $2100 per teacher employed.
Pennsylvania	a. Allowed teaching unit. b. State approved tuition rate.	Actual state approved program of pupil transportation.	Cost of program is the sum of the following: a. $2200 increasing by $100 annually to a maximum of $2600 for each allowed teaching unit with one unit allowed for every thirty, or major fraction of thirty,

TABLE 2.—STATUTORY DEFINITION OF FOUNDATION PROGRAMS IN TERMS OF COSTS—Continued

State	Measures of educational need		Formula for computing cost of program
	Unit measures	Other measures	
1	2	3	4
Pennsylvania (*Cont'd*)	c. Pupil in average daily membership.		pupils in average daily membership in the elementary grades, and one unit allowed for every twenty-two pupils in average daily membership in high school grades; but if actual pupil-teacher ratio exceeds 33:1, the number of teaching units as allowed above must be multiplied by thirty-three and divided by the actual pupil-teacher ratio of the district. Each one-room school is credited with one teaching unit. b. Cost of actual program of pupil transportation, if approved by state council of education. c. State approved rate of high school tuition multiplied by number of high school tuition pupils in average daily membership.
Rhode Island	a. Elementary school. b. High school pupil in average daily attendance.	.....	The cost of the minimum is the sum of $1800 per elementary school, plus $120 per resident pupil in average daily attendance. For purposes of this apportionment an "elementary school" does not mean a school building but is defined on a classroom unit basis with one teacher allowed for each thirty pupils, or fraction of thirty pupils. High school pupils in towns not maintaining high schools are counted as part of the attendance of the town of their residence even tho they attend school in another town on tuition paid by the town of residence.
Tennessee	a. Teacher allowed. b. Pupil in average daily attendance. c. Pupil transported and area and population of county.	Cost of program defined in educational terms. (See Table 1.)	For the cost of the minimum program in the state as a whole the law arbitrarily fixes the flat amount of $44,377,932. This amount is the sum of an annual state appropriation of $24,877,932 and $19,500,000 which was the approximate amount raised from local sources in 1945–46. The total amount of $44,377,932 is broken down to provide the following allowances for the main items of the educational program as follows: General control..... $ 837,551 Instruction..... 35,678,037 Health..... 251,000 Pupil transportation..... 3,033,556 Operation, maintenance and fixed charges..... 4,577,788 $44,377,932 For each county, city, or separate school district the cost of the minimum program is the cost of the program defined in terms of educational content (see Table 1) within the above allotments. Subject to certain legal stipulations the program defined on an educational basis is largely determined by rules and regulations of the state board of education. The law requires that allowances for salaries of principals and teachers must be determined in accordance with a schedule to be prescribed by the state board of education and approved by the commissioner of education. Total allowances for salaries may not exceed those actually paid. The allotment for pupil transportation is $10 per pupil transported under rules and regulations prescribed by the state board of education and approved by the state commissioner of education, plus other sums based on the ratio of the average rural population per square mile in the state, to the average rural population per square mile in the county. No county may include transportation costs in its minimum program unless it received state aid for transportation in 1946–47; but a new program of transportation may be inaugurated as soon as the commissioner of education has determined the per capita amount to be charged against the county for the cost of such service. Most of the other amounts are to be defined on the basis of per capita average daily attendance expenditures as determined by the state board of education, subject to the approval of the state commissioner of education.
Texas	a. Teachers allowed.	a. Budgetary claims of districts. b. State teachers' salary schedule.	The minimum program of the district is the total of expenditures in the district budget, including: a. Salaries as determined by state salary schedule b. Allowance for other current expenses of not more than

TABLE 2.—STATUTORY DEFINITION OF FOUNDATION PROGRAMS IN TERMS OF COSTS—Continued

State	Measures of educational need		Formula for computing cost of program
	Unit measures	Other measures	
1	2	3	4
Texas (*Cont'd*)		c. Approved program of transportation aid.	$300 per teacher allowed per year in accredited schools and not more than $250 per teacher allowed per year in unaccredited schools c. Each county superintendent and county board of education is directed to set up "the most economical system of transportation aid possible," subject to the approval of the state superintendent of education and the state legislative accountant. The teacher allowance is one teacher for the first twenty to thirty-five enumerated scholastics, plus one additional teacher for each thirty additional scholastics. The number of scholastics in a district is equal to the number of resident scholastics, plus transfers in (from districts with an eligible tax rate), less transfers out. The teachers' salary schedule provides a base pay of $148 per month for eight months in unaccredited schools; and $148 per month for a school term of nine months in accredited schools. Base pay of federally aided vocational teachers is $124 per month for twelve months. Increments are provided equal to an additional $25 per month for each year of college credit in excess of one year; an additional $6 per month for each year of teaching experience up to a maximum of $72 per month. An additional $5 per month per teacher supervised, but not to exceed $40 per month, is provided for teachers serving as principals. Principals are allowed another $6 per month in schools that are without superintendents.
Utah	a. Classroom unit. b. Average number of miles pupils were transported daily.	.....	Cost of minimum program defined by law on an educational basis is legally defined in terms of cost as $3300 per classroom unit, plus $675,000 for transportation, plus one-half the budget of the state board of education. In each district the cost of the minimum program is $3300 per classroom unit, plus that part of $675,000 which the average number of miles pupils were transported daily over approved routes by the district is of the average number of miles pupils were transported daily over approved routes in the state. The number of classroom units allowed each district is determined by allowing one unit for each thirty weighted pupils, computed on the basis of one pupil for each pupil in average daily attendance in Grades I–VI, 1.5 pupils for each pupil in average daily attendance in Grades VII–XII; and 0.6 pupils for each kindergarten pupil in average daily attendance. One classroom unit is allowed for each approved one-room school, and two units for each approved two-room school. Additional units are allowed, as follows: one unit for one full-time professional employee employed by the schoolboard; one-half unit for each such additional employee or part-time equivalent; one-third unit for fourteen weeks a teacher of vocational, agriculture or home economics is employed beyond the regular school term. Upon application additional classroom units may be allowed in schools in which further consolidation or combining of activities is impossible or inadvisable provided the total units allowed for such school do not exceed the number of teachers or teaching principals employed.
Vermont	"Equated pupil."	.....	$35 per equated pupil. "Equated pupil" is a cost unit based on average daily attendance, weighted for size of school and higher costs in high schools.[14]
Virginia	Pupil in average daily attendance.	.....	The cost of the minimum program to be equalized is fixed by law at the average expenditure per pupil in average daily attendance thruout the state, not to exceed $100 per pupil in average daily attendance.
Washington	a. Day of weighted aggregate pupil attendance. b. Educational unit.	.....	In each district the cost of the minimum program is 20 cents per day of weighted aggregate attendance, plus 30 percent of the approved costs of pupil transportation, but not less than 4500 days of aggregate attendance must be allowed each district for each educational unit maintained, or $900 per certificated employee.

TABLE 2.—STATUTORY DEFINITION OF FOUNDATION PROGRAMS IN TERMS OF COSTS—Continued

State	Measures of educational need		Formula for computing cost of program
	Unit measures	Other measures	
1	2	3	4
Washington (*Cont'd*)			The number of days of aggregate attendance allowed each district for apportionment purposes is computed as the sum of: (1) the actual number of days of aggregate attendance in elementary, junior high, and high schools; plus one-fifth of the actual aggregate days of attendance in junior high schools; plus two-fifths of the actual aggregate days of attendance in high schools; plus one-fifth of the aggregate hours of actual attendance in vocational classes approved for apportionment purposes by the state board of vocational education; plus three times the actual aggregate days of attendance in parental schools where food and lodging are provided; plus two times the actual aggregate days of attendance in approved thirteenth and fourteenth grades; plus 3000 days of aggregate attendance for each special service provided in remedial education, guidance, and other special fields; plus one-fifth day of attendance for each hour of actual attendance in night schools, part-time schools, and adult education classes; plus one-half day of attendance for each hour of actual attendance in kindergartens. One educational unit is allowed for each full-time certificated person employed, and one-sixth unit for each hour's service rendered for the year by each part-time employee, during the preceding school year.
West Virginia	Pupil-teacher ratio, corrected for such factors as sparsity of school population, and differences in costs per pupil enrolled in different types of schools.	State salary schedule for teachers.	The cost of the foundation program of each county, as defined by law equals "average teacher's salary" for preceding year divided by 33¼ multiplied by "pupil factor" multiplied by 1.00 plus "sparsity factor" divided by .71[15] multiplied by net enrolment, but not less than $2200 per teacher. "Average teacher's salary" is defined as the sum of the basic salaries and the salaries (increments) for experience of all teachers actually employed in the county, divided by the total number of such teachers. Teachers (including principals) must actually be paid in accordance with the provisions of a legally prescribed state salary schedule. "Pupil factor" is defined as the "weighted net enrolment" divided by the "net enrolment." "Net enrolment" means "the number of pupils enrolled in Grades I–XII inclusive, during the first four months of the school term." "Weighted net enrolment" means the "net enrolment" plus one-third of the high school enrolment. "Sparsity factor" is defined as 5.00 divided by the sum of (a) the *weighted net enrolment* divided by the total "miles of designated roads" in the county and (b) the *weighted net enrolment* divided by the square miles of area of the county. "Miles of designated square miles of area in county roads" means "miles of primary and secondary roads in and highways . . . designated as such by the state road commission." "Square miles of area" means the area of the county based on latest figures of West Virginia Geological Survey. Rates of legally prescribed salary schedule provide for basic salaries ranging from not less than $145 per month for teachers holding certificates secured by examination to $230 per month for teachers with doctor's degree holding collegiate elementary, first-class, high school, or other certificate of equal rank. Rate for teachers with bachelor's degree holding collegiate elementary, first-class, high school, or other certificate of equal rank is not less than $200 per month. Salary increments of $6 per month are provided for each year of teaching experience from the second to the seventh years, inclusive for teachers holding the lowest grade of certificates, for the second to the fourteenth years inclusive for holders of the bachelor's degree, and from the second to the seventeenth years, inclusive, for holders of the master's degree.
Wisconsin	.....	Required expenditures exclusive of transportation costs in 1946–47.	The sum of: a. Required expenditures, exclusive of transportation costs, for elementary schools in 1946–47, plus 8 percent; and b. Required expenditures, exclusive of transportation costs, for high schools in 1946–47, plus 8 percent. c. For new districts, commencing operation of school subsequent to 1946–47, the cost of program must be jointly approved by state and county superintendents.[16]

TABLE 2.—STATUTORY DEFINITION OF FOUNDATION PROGRAMS IN TERMS OF COSTS—Continued

State	Measures of educational need		Formula for computing cost of program
	Unit measures	Other measures	
1	2	3	4
Wyoming	Teaching unit.	Amount of "liabilities" as shown in district budget.	The amount of the foundation program of each district is equal to the sum of the district's "liabilities," defined as including: (1) actual expenditures for the maintenance of transportation routes; (2) one-fifth of the purchase price of new buses each year, for five years; (3) $10 per month per pupil for the education of isolated pupils; (4) actual expenditures for tuition paid to other districts; (5) the total value of all teaching units allowed the district. The values of teaching units are $2000 for each elementary teaching unit, $2400 for each high school teaching unit, and $1600 per rural school teaching unit. The number of teaching units allowed each district is based on average daily attendance of pupils.

[1] Whether maintained by high school district or junior college district.

[2] A law of Colorado, enacted in 1947 (H. B. 391), provides for a distribution from the State School Equalization Fund on the basis of aggregate attendance but not to exceed 15 cents per day per pupil. This aid is not deductible from the cost of the defined minimum educational program and so bears no relation to the amount of that program or the amount of the distribution of equalization aid.

[3] Space will not permit giving the entire schedule of instruction unit allowances. In schools with an average daily attendance of less than 120, defined as "isolated schools," one unit is allowed for each one-teacher school, and one unit for each seventeen to twenty-two pupils in average daily attendance in two-or-more-teacher schools. In larger schools including elementary schools, junior, senior, and four-year high schools, and junior colleges (when authorized) one unit is allowed for each twenty-five to twenty-seven pupils in average daily attendance. Additional units are allowed for kindergartens, classes for exceptional children, education of housebound children, adult education, vocational education, and county administration and supervision.

[4] Or not less than five, with approval of state board of education.

[5] Actually the Massachusetts law does not provide assurance that the total of this program will be available in all towns. Instead it guarantees that an "assured minimum" amount of state aid will be paid to each town. The "assured minimum" state aid is a percent of the excess of the cost of the program defined in column 4, over the yield of a specified tax rate which varies according to the percent of total state tax paid by the town.

[6] Except that in districts employing less than three teachers in Grades I to VI, or more than three teachers and having an average membership in such grades of less than sixty, the program allowed ranges from $101 per pupil, but not less than $1200, in the smallest schools, to $4200 in two-or-more-teacher schools with a membership of thirty-five to sixty.

[7] Aid is on an equalizing basis in inverse relation to financial ability; it is not so distributed as to guarantee a defined minimum program in all schools.

[8] Not all districts in the state qualify for equalization aid. Districts whose attendance is too small to be eligible for equalization aid and districts which receive more money from quotas distributed on a teacher basis or an attendance basis receive the teacher and attendance quotas in lieu of equalization aid.

[9] Based on average daily attendance for the preceding three years, except in night schools, adult education classes, summer schools, part-time or continuation schools for which the basis is average daily attendance for the year preceding the payment of aid.

[10] As defined in the law which formerly applied to other types of districts. This law as it applied to most types of districts was abolished in 1945.

[11] The legislature of 1947 appropriated $2,000,000 for the state's share in the cost of this program.

[12] North Dakota has two minimum programs. The first and smaller is distributed as emergency aid to districts which have voted a 25 percent increase in the normal maximum tax levy, have exhausted all state and local revenues, and are unable to borrow a sufficient sum to maintain adequate schools; the second is distributed to districts with a taxable valuation of $6000 or less per pupil of calculated enrolment on the basis of amounts per pupil of calculated enrolment, which vary inversely with taxable valuations per pupil. A third distribution on a teacher unit basis provides $300 per unit in schools employing one to four teachers and $250 per unit in schools employing more than four teachers. The full teacher unit payment is available in 1947-48 to districts which made the normal maximum tax for general school purposes in the preceding year. Payments are reduced to 75 percent, 50 percent, and 25 percent respectively to districts which levied within 1 mill, 2 mills and 3 mills of the total normal maximum rate. Districts levying less than within 3 mills of the normal maximum rate receive no teacher unit aid. After 1947-48 school districts which have levied within 4 mills of normal maximum receive full payment; within 5½ mills, 7 mills, and 8½ mills of normal maximum, respectively, receive 75 percent, 50 percent, and 25 percent of full payment.

[13] Includes principals, superintendents, librarians, and school nurses.

[14] The total cost of this program is not assured in all districts, however, since the allotment, otherwise available to supplement the yield of a specified uniform local tax rate, in support of this program, is scaled down on a percent basis for towns with high assessed valuations.

[15] On the basis of this fraction (71/100) the allowance for the cost of the foundation program, other than for teachers' salaries, is 29 percent of the cost of the total program.

[16] The Wisconsin law is new, enacted in 1947. Elementary-school equalization aid under earlier law is continued but charged as deductible income against cost of program defined in column 4 of this table.

III. Local Governments' Contribution to Cost of Foundation Program

As has been pointed out in the preceding section, the vast majority of the states, forty-one in all, share the burden of support of their foundation programs with the counties, school districts, or other local school units on a basis designed to equalize the cost of the program to the local taxpayer. On such a basis, the state supplements from its own revenues the amount which each local unit is able to contribute, sufficiently to make the legally defined foundation program available in all school systems. At least this is the goal of all state school equalization laws, tho it is realized in varying degrees from state to state.

To achieve perfect equalization each local unit must contribute to the support of its own foundation program, as defined by state law, in proportion to its ability to raise revenues for this purpose, as compared with the ability of other local units within the state to raise revenues for the support of their programs, similarly defined. While it is safe to say that no state has ever, thus far, achieved perfect equalization of the cost of a statewide foundation program in all local school units, one of the important prerequisites to the realization of this goal is the adoption of a sound measure of local financial ability. How can the financial ability of the local school unit be determined?

Measures of Local Financial Ability

The measurement of local financial ability is still in the experimental stage. As long as the general property tax remains the mainstay of our local tax systems, the value of taxable property will be, in most states, the best measure of the ability of local governments to support a public-school program. Yet property taxes are now providing a smaller share, than formerly, of the revenues of even our local governments and this measure, as at present used in many states, is otherwise seriously defective for reasons which will be discussed in later paragraphs. At any rate, property valuations, or some modification thereof, is at present the sole or principal basis of measuring local financial ability in all of the forty-one states included in Tables 1 and 2, except three.[1] Even in these three states the value of taxable property is an important factor in the measurement of financial ability.

Measurement of financial ability on basis of yield of a uniform local tax rate—The modification of taxable valuations most commonly used by the states in measuring local financial ability is that which relates the total taxable valuation of the local unit to a standard local effort to support schools. In most state laws, therefore, the definition of local financial ability is expressed in terms of the yield of a specified local tax rate or, as in Massachusetts and formerly in Wisconsin, a rate within the limits of a specified range of local tax rates upon the assessed valuation of the county or local school district. In some states, for instance Illinois and Iowa, the specified rate differs according to the type of school maintained. Equalization laws of thirty-two of the forty-one states, included in Tables 1 and 2, define local financial ability in terms of property tax yields. The measures of financial ability of the other nine states are shown in Table 3.

Specified rates of property taxes used in measuring local ability to support foundation programs are known to have varied from less than 2 mills to at least 20 mills in 1946-47.[2] Rates most frequently reported seem to fall between 2 mills and 7 mills. The rates used are of little or no significance, however, for comparisons between states or as suggested examples for states planning to enact new legislation because the assessment conditions to which such rates apply vary too widely from state to state. Furthermore the specified rate of local tax that must be used in computing state aid apportionments frequently depends upon the amount available for such state apportionments.

For perfect equalization a local tax rate should be specified which is no higher than that which the wealthiest district must levy in order to support the defined foundation program. As far as is known, Utah is the only state which determines the local tax rate on this basis. General practice fixes the local rate somewhat higher with a consequent reduction in the need for aid from the state. Perhaps the

[1] Alabama, Louisiana, and West Virginia.

[2] National Education Association, Research Division. *School Finance Systems.* Individual state reports, 1947 edition.

most important consideration in specifying the rate of the local levy is to place it low enough so that districts will have some margin of taxing ability to develop and extend their school programs beyond the defined minimum.

Much controversy has centered around the question of whether state school equalization laws should require the rates specified for measuring local financial ability actually to be levied, or whether these rates should be used only for apportionment purposes. The states seem to be about evenly divided in their practice on this point. This is basically the same question as that (already discussed in Section II) which arises in connection with the use of a teachers' salary schedule as a part of the definition of the foundation school program. Where the actual levy of a prescribed tax rate is required, the laws usually state that this rate must be levied by local school units qualifying for foundation program aid. Some state laws, like the law of Michigan, require that the tax must actually have been levied before any aid will be paid to the district. Other state laws penalize districts, by proportionately reducing the amount of aid that would otherwise be due, for their failure to maintain the defined foundation program for the required length of school term. Where the full amount of aid due the district is equal to the amount needed to supplement the required local levy for the support of the program during the prescribed minimum term, this is tantamount to penalizing the district for failure to make the required levy.

Those who favor writing into the law a requirement that the specified number of mills be actually levied argue that: (a) if the state gives financial assistance to school districts or other local school units in support of a statewide, legally defined foundation program, it has an interest in making sure that the local unit will do its part in spending in support of such a program; (b) to require the local units to levy the specified rates and thus contribute to the support of the foundation program, in accordance with their ability, is the only way to assure that the program will actually become available to all the children in all the schools of the state.

On the other hand, those who oppose a requirement for the actual levy of a legally specified rate declare that: (a) such a requirement introduces an element of "reward for effort" into the state school program which is in conflict with the equalization provisions of the law; (b) that when the state has made available sufficient funds on such a basis that each local school unit is enabled to provide for the support of the foundation program, the state has discharged its full responsibility; (c) that whether the local unit fully meets its responsibility is not the concern of the state, and it is an unwarranted interference with the autonomy of local school units to require it to levy any specific tax rate in support of its school program.

TABLE 3.—MEASURES OF LOCAL FINANCIAL ABILITY IN USE IN NINE STATES[1]

State	Measure of local financial ability
1	2
Alabama	Index of financial ability, which is the simple average of a weighted economic index and an index of assessed valuation. The economic index is based on the yield of four special state taxes and two measures of economic activity, within the county.
Kentucky	Net ability index, defined as total adjusted recurring revenue,[2] less transferred tuition, divided by $\frac{ADA+ADM}{2}$.
Louisiana	Revenues in state-approved budget.
Minnesota	Assessed valuation per child.
New Jersey	[3]
North Dakota	Assessed valuation per pupil.[4]
Pennsylvania	Measure of ability included in formula for determining district's "standard reimbursement fraction."[5]
Tennessee	Index of financial ability which is the simple average of the assessed valuation and the true valuation of the county.
West Virginia	Index of financial ability which is the simple average of (1) an economic index, (2) percent that county's assessed valuation of nonpublic utility property is of total assessed valuation of such property in state, and (3) percent that county's assessed valuation of public utility property is of total assessed valuation of such property in state.

[1] States which measure financial ability on basis other than the yield of a uniform specific tax rate levied on property valuations.

[2] Adjusted recurring revenue includes the yield of specified local property tax rates and certain other local taxes, the state per capita apportionment, and other state aid except equalization aid.

[3] New Jersey provides four alternate bases of determining local financial ability, two of which are based on amounts yielded by specific property tax rates, one of which is determined by population of the district, and a fourth which is not a measure of ability, but rather a measure of educational need.

[4] North Dakota has another program, however, which measures the relative ability of school districts to support an administratively defined school program in terms of the maximum tax levy permitted by law.

[5] Actually the measure used is the yield of a uniform specific tax rate (5 mills) on the assessed valuation per classroom unit of the district but expressed as part of the formula for determining the "standard reimbursement fraction" of the district.

The "reward for effort theory" and certain questions relating to the fiscal relations of state and local governments have already been mentioned in Section I and are further discussed in Section IV.

It should be noted that the element of reward for effort is apt to enter into any measure of financial ability which is based not on a uniform local tax effort but on the levy of a rate within a specified scale of tax rates as under the Massachusetts law and also the law of Wisconsin until 1947. The Wisconsin law, which was modified in 1947, formerly supplemented the yield of the local tax rate actually levied (not less than 2 mills nor greater than 4 mills) sufficiently to make available to the local district the yield of that rate on an assessed valuation of $200,000 per teacher. Thus a district which levied 4 mills received a greater amount of aid toward the support of a more costly educational program than a district which levied 2 mills. Massachusetts gives aid to the towns varying in inverse relation to the amount of the local tax but in direct relation to the amount of state tax paid locally.

Budgetary receipts as a measure of local financial ability—Louisiana and Mississippi use the amount of receipts set up in local school budgets submitted for approval to the state board of education. The latter state includes the yield of a state-prescribed minimum tax rate as part of the revenues included in local school budgets. Louisiana may do this also but if so, this tax rate is not specified in the laws. In Louisiana a statewide minimum school program is said to be the basis of determining local need for state aid, but this program is defined by administrative authority rather than by law.

Measures of local ability on the basis of property valuations expressed in other terms than the yield of a uniform local tax rate—Minnesota uses the amount of assessed valuation of property per resident pupil in average daily attendance as the measure of financial ability of the various school districts of the state. Districts with an assessed valuation of more than $2000 per resident pupil are not eligible for equalization aid. The greater the amount by which the district's assessed valuation is less than $2000 per resident pupil, the greater is the amount of aid to which the district is entitled for each pupil in average daily attendance.

According to the state aid law of New Jersey enacted in 1946, school districts in that state receive aid on one of four possible bases. Altho aid on all four bases is described in the law as "equalization aid," only two of these bases are designed to equalize the cost of the newly defined school foundation program, and these provide for measuring the financial ability of school districts on the basis of the yield of a specified local tax rate of 10 mills in the case of one distribution, and 30 mills in the case of the other. A third distribution is on an educational need basis, while a fourth is on a straight population basis. These are alternate bases; their application to any particular district to be determined according to which basis will provide the greatest amount of aid. They are not intended to supplement one another. The two which take account of differences in the financial ability of school districts, as measured by the yield of legally prescribed local tax rates, are only partly effective in equalizing the cost of the foundation school program since they do not apply to all districts of the state.

The Pennsylvania law provides a measure known as a "standard reimbursement fraction" to determine the amount of state aid to which each school district is entitled. The part of the formula for determining a district's standard reimbursement fraction, which applies to the measurement of local financial ability, is: $2000 multiplied by the number of classroom units allowed in the district, multiplied by .005 in the case of common school districts, and .003 in the case of vocational school districts. This is actually the same as saying that local financial ability is measured on the basis of the yield of a 5-mill tax in common school districts, and a 3-mill tax in vocational districts. In the law these measures are submerged in the standard reimbursement fraction formula which yields an index of state aid reimbursements expressed as a percent of total state aid.

Similarly, amounts of state aid due to Kentucky school districts are determined on the basis of a net ability index in the calculation of which the yield of specified local property tax rates plays an important part. The net ability index is expressed as an amount of revenue per pupil based on a combination of average daily attendance and average daily membership.

A new law of Tennessee passed by the 1947 legislature provides for the computation of an

average index of each county's financial ability which is really a simple average of (a) the percent which the assessed valuation of property is of the total assessed valuation in the state, and (b) the percent which the true valuation of property in the county is of the total true valuation of property in the state. The resulting average percent is applied to that amount of the total cost of the foundation program that is to be raised from county sources in the state as a whole (fixed by law as $19,500,000 on the basis of average county school expenditures in the year 1946-47) in order to find the amount of each county's contribution to its own foundation program.

It is difficult for persons outside the state to understand why that part of Tennessee's index of financial ability which is based on assessed valuations is given equal weight with that part of the index based on true valuations; or, indeed, why the factor of relative assessed valuations was retained in the index at all. Presumably for some reason it was not found to be feasible to drop the assessed valuations factor immediately. It would seem, however, that any such practical considerations would be of a temporary nature and that eventually it would be advisable to use true valuations exclusively as the base for determining the index of the financial ability of the counties.

Economic indexes of local financial ability—Two states, Alabama and West Virginia, have developed indexes of economic ability of their respective counties and adopted these measures as indexes of the financial ability of the counties to contribute to the support of their minimum, or foundation, school programs.

The Alabama index is computed by (a) finding the percent for each county of the state total with respect to each of the six following economic items: state sales tax paid, passenger automobile license tax paid, state personal income tax paid, assessed valuation of public utilities, total farm income, and value added by manufacture; (b) weighting the first of these percents by 6, the second by 5, the percent of assessed valuation of public utilities by 3, and each of the other three percents by 1, each; (c) finding the sum of these percents and dividing the resulting total by 17, to obtain a combined weighted percent, designated as the economic index of the county. The economic index of each county thus obtained is added to the percent which the assessed valuation of the county is of the total assessed valuation of the state, and a simple average of these two indexes is obtained to be known as the index of financial ability of the county.

West Virginia's index is a simple average of: (a) an average of the percents for each county of the state totals with respect to the following eight economic series: (1) amount of retail sales, (2) number of passenger automobile registrations, (3) net buying power, (4) population according to the latest U. S. census, (5) number of income tax returns, (6) total income of residents, (7) postal receipts, and (8) receipts from state consumers' sales tax; (b) the percent for each county of total taxes levied in the state for current school expense purposes in the preceding year on non-public utility property; (c) the percent for each county of total taxes levied for current school expense purposes in the preceding year on public utility property.

A considerable amount of research has been done on the development of similar indexes of the economic ability of various states and their use as indexes of state financial ability to serve as a basis for the apportionment of federal aid to the states. Much of this research has related to methods of apportioning federal educational aid. Similar studies have been made of methods of apportioning federal relief and social security funds. The results of these studies have already been briefly discussed in Section I of this bulletin.

Research in the field of measurement of local financial ability on economic bases has been much more limited. Strayer and Haig[3] in 1923 suggested a combination of wealth, as represented by real estate values, and income as a basis of measuring the financial ability of counties in the state of New York. Cornell discovered[4] that in New York State economic indexes which he developed of county financial ability reflected true valuations of property more accurately than did assessed valuations. His findings led directly to the development of the economic indexes of local financial ability now in use in Alabama.

Much more research along these lines is

[3] Strayer, George D., and Haig, Robert M., *op. cit.*, p. 171.

[4] Cornell, Francis G. *A Measure of Taxpaying Ability.* Contributions to Education, No. 698. New York: Bureau of Publications, Teachers College, Columbia University, 1936. p. 57.

needed. Studies should be made not only of the feasibility of using economic indexes as the sole measure of financial ability to support schools, but also of the possibility of correcting measures of local ability based on property valuations for those communities in which a substantial proportion of local revenues comes from nonproperty tax sources. More will be said about the need for this research in later paragraphs.

In the meantime two considerations should be especially noted. First, data such as those used in the economic indexes thus far developed are not available for governmental units smaller than the county. Such an index can be used, therefore, in measuring local financial ability to support schools, only in states which are organized upon the county unit plan of school administration. Second, the economic indexes used by the states in measuring the financial ability of the counties should be developed by means of careful and extensive research and on a sound statistical basis.

Factors Affecting Local Financial Ability

The ability of counties, school districts, and other local school taxing units to support their foundation school programs from their own resources is conditioned by a number of factors outside the foundation program law, itself. There are many such factors. Only a few can be mentioned. In connection with some of these, there have been important recent developments which hold implications for the future successful operation of foundation program laws.

Influence of schools in improving property tax assessments—It has been said that since the property tax is still, and probably will long remain, the chief source of local school revenue, the best measure of local ability to support schools in most communities is the value of taxable property, or the yield of a legally specified, uniform tax rate when applied to property values. The chief objection to any such measure is the lack of equality in the property assessments upon which the measure must be based.

It is encouraging to state that there is a notable trend toward the improvement of property tax assessment laws at the present time. Furthermore, the schools are playing an important part in this movement. New laws enacted in 1946 or 1947 for the purpose of equalizing the costs of foundation programs for schools in at least five states,[5] contain clauses requiring that, beginning with some specified date, the financial ability of the local school units shall be measured in terms of true or equalized valuations of property, instead of the assessed valuations formerly used. In one other state, Pennsylvania, a law was passed for the specific purpose of equalizing assessed valuations of property of school districts, and in still another state, Illinois, the schools were an important consideration in the enactment of legislation for the reform of property tax assessments.

Increase in revenue from nonproperty tax sources—While the property tax is the principal source of local government revenues, it is less important than formerly as a revenue producer, particularly in the cities. Complete figures are not available, but revenues of some cities from nonproperty tax sources are known to have increased substantially since 1944. A report of a survey by the Municipal Finance Officers Association shows that early in 1947 at least twenty-two cities were levying taxes on admissions to amusements, at least sixty-two cities, fifty-four of which were in California, were levying retail sales taxes, thirteen cities levied local tobacco taxes, and four cities levied gross income taxes. The Toledo gross income tax was adopted for the purpose of providing more revenue for schools. A Pennsylvania law of 1947 authorized the levy of mercantile license taxes by first-class school districts (Philadelphia and Pittsburgh).[6] Special taxing powers were given to the large cities of New York State primarily for the financing of educational needs, altho not restricted to that purpose.[7] Most of these taxes were adopted or authorized in 1945 or later. These are examples of the trend toward a broadening of the municipal tax base and the school tax base. It is probable that in many cases these revenues were not directly available for school

[5] Michigan, Oklahoma, Oregon, Utah, and West Virginia.

[6] Hillhouse, A. M., and Magelssen, Muriel. *Where Cities Get Their Money; 1947 Supplement.* Chicago: Municipal Finance Officers Association, 1945. 229 p., 34 p.

[7] Walker, Mabel L. "Potentialities of Local Non-Property Taxes." *New York State Education* 35: 205-208; December 1947.

purposes. Nevertheless they increased the tax-paying power of the levying cities and their potential ability to support schools. In states which contain cities or city school districts that qualify for foundation program aid from state funds and derive a substantial proportion of their school revenues, exclusive of state and federal aids, from nonproperty taxes, some thought might well be given to the possibility of adjusting indexes of the financial ability of these cities to support their schools, so as to take account of the new potential sources of revenue.

Reorganization of local school units—There is a healthy trend at the present time to provide for the reorganization of local units of school administration upon a more economical basis. Reducing the number and increasing the size of local school administrative units tends to reduce inequalities in property valuations among these units. Local inability of some areas to finance public schools can be relieved in this way. Five states passed legislation in 1947 providing for the reorganization of school districts or the elimination of independent districts outside the county administrative unit.[8] At least fourteen other states amended existing reorganization laws or authorized school surveys as a basis for reorganization. Basic school administrative units should be so organized that each will be large enough to include a sufficient number of children to justify the provision of an educational program extending from kindergarten thru Grade XII, enough population to permit obtaining qualified school personnel, and adequate financial resources to meet its share of the cost of the state-prescribed foundation program.

Limitations on local property tax rates—Legal limitations upon the property tax rates that may be levied by local school districts exert a powerful restrictive influence upon the ability of local school districts to support their schools. Frequently the maximum rates permitted by law are little, if any, higher than the rates required to qualify for participation in foundation program aid. Such limitations tend to have a deadening influence on school progress since they prevent any extension of the school program, beyond the prescribed minimum, by local districts from their own resources. In fact there have been instances in which school districts have found it impossible to support the state-prescribed minimum program with the legally permitted maximum tax rate and the available state aid.

Local districts can usually exceed the legal maximum tax rate by majority vote of the district electors but this entails the expense of calling and holding special elections.

[8] Florida, Idaho, Illinois, Indiana, and Washington.

IV. State's Share in Cost of Foundation School Program

The prevalence of the use of the equalization principle in providing state assistance to local school units in support of their foundation programs is rather remarkable, considering that the theory underlying this practice did not have its greatest development until the late 1920's. The fact that forty-one of the forty-eight states now have equalization laws seems to indicate that this method of distributing state aid has positive advantages over any possible alternatives.

Yet laws providing for the assumption by the state of the full cost of a defined program are simpler and easier to administer. There is also reason for believing that the state may have better facilities than are available to some of the smaller units of government for the efficient and economical administration of the schools themselves, as well as a more diverse revenue base to draw upon for their support.

Laws by which the state provides aid to local school units on a straight educational need basis also have the virtues of simplicity and ease of administration. By contributing stated amounts on the basis of educational need and making it mandatory upon the local units to pay the balance of the cost of a legally defined program, the state can be sure that the program, so defined, will be available in all schools.

Either of these two methods will effectively provide for the support of a foundation program on a statewide basis. What, then, are the advantages of the equalization plan of foundation program support?

Advantages of Equalization Plan

There are several advantages to states in sharing the cost of a foundation program for schools with their local governments on a basis which is in proportion to the latters' relative financial ability.

Lower cost to state treasury—In the first place an equalization plan is less expensive than either of the alternate plans mentioned above. At least, a foundation program at any defined level of cost can be financed on an equalization basis with less money from the state treasury than under a plan by which all revenues for the support of the program come from state sources or a plan by which the state contributes to all local school units an equal amount per unit of cost on a general aid or educational need basis. Only under an equalization plan do the wealthier districts of the state contribute their fair share of the support of the program in proportion to the greater amount of their financial ability. This is fairly obvious but it should be noted that some states are unable to afford the cost of an adequate school program even on an equalization basis. There are many more states in which an adequate program can be provided only on an equalization basis.

Equalization of tax burden—The essential feature of an equalization plan is that the foundation program can be supported in all districts of the state by means of an equal tax effort. If complete equalization is to be achieved the tax effort for the support of this program in the poorest district must not be greater than that made for the same purpose in the wealthiest district. In other words the state's share in the cost of the program in each district is that amount necessary to supplement whatever tax effort the wealthiest district must make to support its foundation program. Utah, as far as known, is the only state which has such a requirement for the level of the state's contribution to the cost of the foundation program written into the law. The Utah law requires that:

"(1) The state tax commission shall then determine the rate of levy on the assessed valuation of tangible property in the school district having the highest assessed valuation per child in average daily attendance for the preceding school year that would be necessary to raise the total cost of the minimum school program for that district. This rate of levy shall be the uniform minimum local levy for school purposes to be levied by each of the various school districts. Each county auditor shall be notified by the state tax commission as to the rate of such levy to which shall be added such additional amount, if any, due to local undervaluation as hereinafter provided. The Auditor shall inform the Board of County Commissioners as to the amount of such levy. The Board of County Commissioners shall at the time and in the manner provided by law make such levy upon the taxable property of the school district, together with such further levies as may be required by each school district to pay the costs of programs in excess of the minimum school program.

"(2) There shall then be computed for each of the various other districts the difference between the amount which the uniform local levy will raise on the assessed valuation of all tangible property within the district, and the total cost of the minimum school program within the district. This difference, if any, shall be apportioned from the Uniform School Fund to each such school district as the contribution of the state for the minimum school program for such district. . . ."[1]

It is the practice in most states to fix a uniform local levy somewhat higher than that required by the wealthiest district to finance the foundation program so as to reduce the share of the total cost of the program to be borne by the state, thus achieving something less than perfect equalization.

In a state in which variations in local financial ability are small, a plan by which all state aid for support of the foundation program is distributed on a general aid, or educational need, basis may be satisfactory. Where variations in the local financial ability of school districts are large, the wealthier districts, under such a plan, will receive considerably more aid for foundation program support than they need for this purpose. The tax burden for the support of the foundation program will thus be lighter in the wealthier districts than in the poorer districts, with consequent injustice to the taxpayers of the latter. In one state when a new state aid law was recently enacted, minus equalization provisions, one of the wealthier districts of the state is said to have promptly reduced its local school tax rate.

Preservation of local autonomy—An equalization plan of foundation program support is consistent with the preservation of autonomy in local government. Any system by which the state pays for the entire cost of the whole, or a large part, of the public school program would be unpalatable in many communities. As a matter of fact, in the only two states—North Carolina and formerly Delaware[2]—which have thus far attempted to provide from state sources the full cost of the school program on a statewide basis, there has also been a high degree of centralization of control. Of course some features of equalization plans have also been subject to the criticism that they involve too much control by the state over local affairs but this criticism has been directed at individual, so-called autocratic provisions within the plan, rather than at the equalization principle upon which the plan is based.

Mort[3] believes that the equalization principle is one which is entirely independent of the problem of control; that the state under an equalization plan can either retain a measure of control, or it can delegate to the local school units complete authority for the determination of the program actually to be supported and the amount of the local contribution actually to be made toward its cost; that the question of control is a separate one, to be decided separately; and that whichever way this question is decided, it need not interfere with the effective operation of the equalization law. Almost all state laws provide for limited controls with respect to length of school term, minimum size of schools to be eligible for aid, the rate of local tax to be levied in support of the program, or other such items.

Amount of State Contribution

The state should provide for financing the foundation program without exhausting the total taxpaying ability of the local school districts. Even tho the foundation program law provides for no positive controls over local school administration or expenditures, if the district must levy too high a tax rate for the support of this program local initiative will be stifled because insufficient taxing power will be left to the district to raise money for extending the program beyond the prescribed level. The state, therefore, should pay from its own revenues a large enough share of total foundation program costs to prevent the burden on the local school districts from becoming too heavy.

State aid for reward of local effort—It was stated in Section I that at the end of the nineteenth century and in the years immediately following, a large part of state aid to school districts was in the form of payments for the reward of local effort. In those early years the equalization device was used pri-

[1] Utah Code, Annotated. Section 80-9-2.

[2] State controls are still strong in Delaware but the law no longer defines a uniform minimum program to be supported thruout the state. The law provides, instead, for state approval (by the state budget commission) of aid for local school budgets, on the basis of the merits of the budgetary claims presented.

[3] Mort, Paul R. *State Support for Public Education*. U. S. Dept. of the Interior, Office of Education, National Survey of School Finance. Washington, D. C.: American Council on Education, 1933. p. 151.

marily for the purpose of improving the school programs of the poorer districts, without reference to the support of a uniform statewide foundation program. Laws of some of the states, included in Tables 1 and 2, are still of this type or slight modifications of this type. An example is the new law of Minnesota enacted in 1947.[4] With the development of the principle of state responsibility for the support of a foundation educational program on an equalization basis, and as a result of the Educational Finance Inquiry Commission studies in 1923, which showed the equalization and reward for effort principles to be in conflict, most of the payment for effort provisions, especially those embodied in the foundation program laws, themselves, were gradually eliminated. Traces still remain in provisions for increased aid for the maintenance of extended school terms, the abandonment of small, substandard schools, the increase of local tax levies, and other such purposes.

At the present time there appears to be some tendency to revive the policy of payment for effort in order to induce school districts to do their utmost, in the face of rising costs and expanded needs, toward maintaining a high quality of educational offering and suitable school facilities. Most of this aid has wisely been provided in addition to, rather than a part of, foundation program aid.

It is generally recognized that state payments for effort tend to nullify the effects of equalization aid so there is probably no legitimate place for provisions for such payments in a law which seeks to equalize the cost of a foundation school program. Aid on a reward for effort basis for extending school programs beyond the level required by law may be highly desirable. However, adequate aid for the support of an acceptable foundation program should be the first consideration.

Percent of total cost of foundation program contributed by state—Satisfactory figures concerning the percent of total foundation program costs actually contributed from state sources can only be obtained from the state departments of education of the various states. Even if these figures were obtained, they would not be of great significance unless they could be related to the cost level of the foundation program supported as compared with total school expenditures in the state.

There is evidence that some states, at least, contribute a major part of the cost of their foundation school programs. The new law adopted in Tennessee in 1947 defines a program of $44,377,932 and provides for a state contribution of $24,877,932 or 56.1 percent of the total cost. According to the report for Alabama included in the 1945 edition of *School Finance Systems,* published by the NEA Research Division, that state would contribute an estimated $19,721,573 or 84.2 percent of the total cost of a program estimated at $24,398,058 in 1945-46. It is interesting to note that this report states that the aggregate contribution to the cost of the foundation program, made by the counties and independent cities of Alabama, which amounted to $4,676,485, was only about half of the total school expenditures of these units. The other half of the local school expenditures was used to extend the school term beyond the minimum which was, at that time, eight months. The margin of local school spending in excess of the cost of the foundation program has no doubt been made possible by the growth of state aid.

Formula for computing state apportionments—In almost all states the formulas for computing the amounts of state aid apportionments to local school districts for the support of their foundation programs are in broad outline the same. From the cost of the foundation program of the district (usually defined in terms of units of educational need) is subtracted the sum of (a) the yield of a uniform tax rate on the value of property of the district (specified as the measure of local financial ability) and (b) "all other revenues" to the district, or other revenues from certain enumerated state and local sources. The remainder, thus obtained, represents the amount of aid to be paid to the district.

The formulas used by the states listed in Table 3, on page 80, vary from that described above, according to whether the measure of financial ability used is in the form of assessed valuations of property, budgetary revenues, or a weighted index of various

[4] Laws 1947, Chapter 633, provides aid to school districts with an assessed valuation per pupil in average daily attendance of less than $2000, which increases from $3 to $60 per pupil in average daily attendance as the assessed valuation decreases from $1999 to less than $100 per pupil in average daily attendance.

measures of fiscal capacity or economic activity. In a few other states, instead of a single tax rate for measuring financial ability, differentiated tax rates are used, as in Massachusetts and New Jersey. Minnesota provides for allotments to districts based on a sliding scale of values per unit of educational need (pupils in average daily attendance) in inverse relation to the financial ability of districts measured by a sliding scale of assessed valuation of property per unit of educational need. Vermont also scales down the amount of allotments to towns needed to supplement the yield of a uniform local tax rate, in proportion to variations in the assessed valuation of the towns.

Formulas for determining state aid allotments are simple or complex according to whether the measures of financial ability and educational need, which are their component parts, are defined in simple or complex terms.

Relation of equalization aid to general aid within the minimum program—In some states all aid for the support of the foundation program is on an equalization basis. Twenty-four[5] of the forty-one states listed in Tables 1 and 2, however, distribute some aid for the support of their foundation programs on a general aid or straight educational need basis. This aid is not, as a whole, additional to the equalization aid contributed toward the support of such programs. It is included in the "other revenues" or "other revenues from enumerated state and local sources," mentioned on page 87, as deductible from the cost of the foundation program in computing the amount of equalization aid to which the district is entitled. General aid in some states forms a more important, or at least a larger, source of foundation program revenues than the aid distributed on an equalization basis. The presence of provisions for general aid within the foundation program law does not weaken the equalizing effects of the law except to the extent that it may result in more aid to wealthy districts than is needed to accomplish perfect equalization. It may also reduce the number of districts of more than average wealth which qualify for equalization aid. Provisions for general aid within foundation program laws do not prevent the poorer districts, assuming that sufficient state funds are available for meeting the provisions of the law, from receiving the amount of aid needed for the financing of their foundation programs.

The practice of including general aid, distributed in accordance with educational need, within the base upon which the costs of foundation programs are equalized, arose partly from the fact that it was in many cases found practical to superimpose the equalization provisions of the law upon the base of already existing state aid, rather than to eliminate this existing aid. It also seems to have developed partly in response to a situation which may be described as follows: In some states the wealthier districts which had long maintained, from their own resources, school programs that were far in excess of the legally defined foundation, received little or no aid under their state equalization laws. As costs increased and the educational load to be carried became heavier some of these districts were no longer able to support their school programs at the level formerly maintained. Taxpayers of these districts felt that they were contributing substantial amounts to the schools of the state and receiving inadequate returns. It became apparent that the state had an interest in the maintenance of the schools of these wealthier districts at a high level, since these schools represented the best field for experimentation and the introduction of innovations, so necessary to educational progress. It was realized that an equalization law designed to lift all school programs to a minimum level would defeat its purpose if it also resulted in the scaling down to that level of costlier programs already maintained.

The element of general aid, therefore, was introduced into foundation program laws partly for the purpose of making additional aid available to the wealthier districts of the state without destroying the benefits of the law to the poorer districts. It has provided a partial, but only a partial, solution of the problems of the situation which it was designed to correct.

Table 4 shows the relative part played by general aid in the financing of foundation school programs of ten states in stated years between 1943-44 and 1947-48. In six of the ten states general aid represented more than three-fourths of total state funds contributed to the support of the foundation program. On

[5] These states are Alabama, Arkansas, California, Georgia, Illinois, Iowa, Kentucky, Maine, Maryland, Massachusetts, Michigan, Montana, Nevada, New Hampshire, New Jersey, Ohio, Oklahoma, Oregon, Rhode Island, Texas, Utah, Virginia, West Virginia, and Wisconsin.

TABLE 4.—PART PLAYED BY GENERAL AID IN FINANCING OF MINIMUM SCHOOL PROGRAMS IN TEN STATES

State	Year	Percent general aid is of total state aid for minimum program
1	2	3
Alabama	1943–44	22.3%
Illinois	1947–48	73.4
Maine	1945–46	15.9
Massachusetts	1944–45	80.1
Michigan	1943–44	37.7
Ohio	1946	78.2
Oklahoma	1943–44	87.6
Rhode Island	1944–45	80.2
Texas	1944–45	85.0
Utah	1944–45	85.7

Source: National Education Association, Research Division. *School Finance Systems.* (Individual state reports.) 1945 and 1947 editions.

the other hand, less than a fourth of foundation program aid in Alabama in 1943-44, and only about 16 percent of such aid in Maine in 1945-46, consisted of general aid. The percent of total foundation program costs to be furnished respectively by equalization aid and basic or general aid is probably a matter that can best be decided in terms of needs within the individual states. If the ten states included in Table 4 can be considered a fair sample of all states which finance their foundation programs partly on a general aid basis, the great preponderance of the amount of general aid as compared with equalization aid is rather startling. This is especially true when one considers that most of the states with a greater proportion of equalization aid and a smaller proportion of general aid, could finance a higher level of foundation program with the same expenditure of dollars. This is because some of the money awarded as basic aid to the wealthier districts is not needed by them for financing the prescribed foundation program, but is used for keeping up a program in excess of that level.

Of course, the states included in Table 4 may not be representative. Furthermore, if the figures of Table 4 reflected the effects of the new legislation passed in 1947, the picture might be very different. It may be that when the results of 1947 legislation can be tabulated we shall find that state funds made available as general aid, and as equalization aid, for the support of foundation school programs, are more evenly balanced. It should be remembered that seventeen of the states included in Tables 1 and 2 provide aid for the support of their school foundation programs entirely on an equalization basis. Many of these seventeen states, however, provide for the distribution of general aid to local school units, outside of, and unrelated to, the support of the foundation program. In fact all states except four, Idaho, New York, Pennsylvania, and Vermont, distribute some general aid either for the support of their foundation school programs or in addition to the aid for such programs.

Relation of minimum program aid to total state aid for the support of schools—Acceptance of the theory of state responsibility for the provision of at least a minimum foundation program in all schools requires that the financial support of such a program should be a principal, if not *the* principal object of state school aid. The theory clearly implies, and justice demands, that the state should guarantee on an equalized cost basis the support of as good a program as the taxpayers of the state as a whole are willing and able to pay for, before directing aid to other parts of the school program. Yet, in some states, we find that a major part of the taxpayers' money used for public school purposes, goes for the support of those parts of the public school program that are outside the defined minimum. In other states a substantial, tho not a major, part of state school aid is used for purposes other than foundation support.

As an illustration of this situation, Table 5 shows the percent of total state aid for education used for foundation program support and for general aid and special aid outside the foundation program in seven states in specified years between 1943-44 and 1947-48. Up-to-date figures are available for only one state, Illinois. Tennessee and West Virginia enacted new state aid laws in 1947. Some of the other states amended their laws in 1945 and 1947. For any one of these states today's picture may be different. In the years specified, however, five of the seven states, for which data are included in Table 5, distributed a fourth or more of their total state school revenues as general aid for schools on a basis entirely unrelated to the support of their foundation programs. The effect of such distributions of relatively large amounts of aid, on a basis which

ignores differences in local financial ability to support schools, must be to minimize, if not destroy, the equalizing influence of any foundation program aid provided by the same states.

TABLE 5.—PERCENT OF TOTAL STATE AID DISTRIBUTED AS FOUNDATION AID AND OTHER AID IN SEVEN STATES

State	Year	Percent of total school aid distributed as		
		General aid in excess of minimum program	Special aid in excess of minimum program	Minimum program aid
1	2	3	4	5
Illinois	1947–48	0.0%	27.1%	72.9%
Montana	1943–44	86.5	2.6	10.9
Nebraska	1944–45	46.5[a]	44.2	9.3
North Dakota	1944–45	42.1	33.8	24.1[b]
Tennessee[c]	1944–45	9.7[d]	37.8	52.5
West Virginia[c]	1944–45	27.7[d]	2.3	70.0
Wisconsin	1945–46	36.9[d]	50.3	12.9

[a] Excludes $784,829 from income of permanent school fund, declared not a state fund by decision of Nebraska Supreme Court.

[b] Includes two separate distributions to two separate programs, one defined administratively.

[c] State has new state aid law enacted in 1947. Figures based on payments under former law.

[d] This general aid is in addition to general aid or basic aid, included in figures of column 4 as part of minimum program aid.

The same may be said for distributions of too large amounts of aid for special educational projects outside the foundation program. Such special aid may often be justified in order to encourage local school units to extend their programs in excess of the required foundation but this aid should never amount to more than a minor fraction of total aid for schools. Furthermore, such aid should usually be regarded as temporary and if the part of the school program or the project aided proves to be of sufficient value, it should be adopted as a part of the foundation program available in all schools and financed as a part of that program.

It is probably safe to say that there should be practically no general aid and very little special aid provided on a permanent basis, aside from aid for the support of the foundation program.

Sources of State Funds for the Support of Foundation Programs

The practice of earmarking state tax proceeds for the support of schools and other government functions is not nearly so prevalent as it was in the 1930's. The foundation programs of eighteen states, however, are still mainly dependent for their support upon earmarked funds. In at least six other states a smaller part of foundation program funds comes from the earmarked proceeds of state taxes. These two groups of states are listed in Table 6.

Michigan and Tennessee have passed laws during the current biennium providing for the use of sales tax proceeds as aid for the support of their foundation programs. As far as is known, these are the only taxes newly earmarked for public school support in the last two years. Most of the increased aid for schools in recent years has come in the form of appropriations from state general funds.

Earmarked taxes and general fund appropriations—Specialists in public finance mention two possible sources of state aid to local governments: state-collected shared taxes; and state grants-in-aid.

Shared taxes, it is said, lack the flexibility and adaptability which is possessed by the grant-in-aid and which makes it possible to place the revenues in areas where the need for aid lies. In other words, it is implied that the part of shared taxes used as aid to local gov-

TABLE 6.—SOURCES OF REVENUE USED BY STATES FOR SUPPORT OF FOUNDATION PROGRAMS

States relying mainly[a] on earmarked taxes and other earmarked sources[b]	States relying mainly[a] on legislative appropriations	States using combination of sources
1	2	3
Alabama	Arkansas	Illinois
California	Colorado	Indiana
Florida	Georgia	Michigan
Iowa	Idaho	Montana
Kansas	Kentucky	Nevada
Louisiana	Maine	New Hampshire
Massachusetts	Maryland	Oklahoma
Minnesota	Missouri	Oregon
Mississippi	Nebraska	Texas
New Jersey	New York	West Virginia
North Dakota	Ohio	
Tennessee	Pennsylvania	
Utah	Rhode Island	
	Vermont	
	Virginia	
	Washington	
	Wisconsin	
	Wyoming	

[a] Over 90 percent of state revenues for foundation program funds come from earmarked sources.

[b] Includes income from permanent school funds.

ernments is returned to those areas from which it was collected. This would prevent the distribution of aid to school districts, for instance, on any basis which takes account of differences in local educational need and in local financial ability. From this point of view the state grant-in-aid is preferred to aid by means of shared taxes. This criticism does not apply, however, to the usual allocation of state tax proceeds to school districts. More often than not, this aid is in the form of an appropriation (expressed in dollars and cents, or as a percent of total revenues) from the proceeds of the tax specified. Aid in this form can be distributed upon any basis which can be used in distributing grants-in-aid or appropriations from the state general or special funds.

In a different way, however, an element of rigidity may be introduced into a state tax system by the use of earmarked taxes. If too large a proportion of the total tax income of the state is tied to the support of certain government functions, it may become impossible to adjust to new needs as they arise.

In a period of high tax yields and abundant state revenues it probably is not of great importance whether the needed money for the support of foundation programs comes thru legislative appropriations or earmarked sources. When revenues fail, however, the assignment of certain tax proceeds for the support of a school program may in some states be a safeguard and prevent the starvation of the program due to lack of revenues. On the other hand if the tax earmarked for schools is one with a yield that is highly sensitive to changes in the economic cycle the schools may suffer unduly as a result of too much dependence upon this source of revenue.

Form of school aid appropriation—In any period, whether of abundance or scarcity, the form of the appropriation for foundation program aid is important. The usual practice is to estimate the requirements of the foundation program law and set up an appropriation in the state budget considered to be sufficient to meet the state's share of the cost. In case the sum, thus estimated, proves to be inadequate, as it frequently does, for the full operation of the program as defined by law, most state laws carry a clause which permits prorating—that is, reducing the funds available to each district on a percent basis and, of course, reducing in the same proportion the cost of the program to be supported. Thus, in state after state, the foundation program actually supported is a cheaper program, both in cost and in quality than that defined in the law.

It may be that a clause contained in the law, which permits prorating of the aid available is a necessary evil if that aid is not going to be sufficient to meet the requirements of the law. The question is why sufficient funds for financing the program defined by the statutes should not be forthcoming. At least two states, Tennessee and Utah, in foundation program laws enacted in 1947, have made it an obligation of the state to make up within the next ensuing fiscal year any deficiency in state funds for the support of the program. Utah obligates itself to levy a state property tax for this purpose. In New York it has long been an obligation of the state to make up the amount of any deficiency in the year following that in which the deficiency occurs. The legislature of Maryland is obligated to appropriate the full amounts set up in the governor's budget for state aid to schools and for certain other purposes. The amount included in the budget must be sufficient to meet in full the requirements of the law. The only way in which a smaller amount can be provided for this purpose is by amending the school aid law. In still other states, Ohio for instance, it has become an established practice to pay in full the state's share of foundation program costs even when notes must be issued or deficiency appropriations are required.

The whole theory underlying foundation program legislation rests upon the obligation of the state to guarantee, by means of state aid, that this program can be made available to all of the children in all of the schools. For any state which has a foundation program law on its statute books it is as much an obligation to meet the full state aid requirements of that law as it is to meet the payments of interest on its bonded indebtedness. Probably the foundation program law of every state, unless some equally effective legal provision has been made, should contain a clause requiring the state to meet each year its full share of the cost of the program as defined in the law, or make up any deficiency that occurs at some later date.

V. Desirable Features of Foundation Program Laws

The preceding sections of this bulletin have shown that practices of the states in support of their foundation programs vary widely. This is but natural, since in each state the system of support of the foundation program must harmonize with the state school system as a whole and also with the total state and local fiscal systems of which it forms a part, and these systems, in themselves, vary widely from state to state. Probably no state law for the support of a foundation program could operate with great success if adopted in its entirety, and without modification, in another state.

Yet there are certain features which must be present in any law for the support of a foundation program, if the program is to be available at an equalized cost to all local school units of the state. These major features are listed in the following paragraphs under the headings of the previous sections of this bulletin to which they pertain. The list is by no means exhaustive. The October 1946 issue of the NEA *Research Bulletin,* entitled "School Finance Goals," recommended seventy-seven policies for the financing of the whole public school system of a state. Those mentioned in the paragraph below are limited in their application to the support, on an equalized cost basis, of minimum educational programs. Readers will find, however, that the two lists are in harmony.

Definition of the Foundation Program

Only one foundation program, to be made available on the same basis in all local schools of the state, should be defined—To provide aid for more than one minimum or foundation program is both futile and expensive. If a state provides aid on an equalization basis for two or more programs, these programs should be combined and financed as one program. A better statewide program will result than either or any of the separate programs formerly provided. By "one minimum or foundation program" is meant one program covering the same items of the total school program. For example a foundation program for pupil transportation and a foundation program for current expenses other than pupil transportation, separately defined on the basis of different measures of educational need, would not constitute two programs but two parts of the same foundation program provided the financing of the two parts is related. Two general current expense programs, however, separately defined and financed would constitute two programs.

If the law defines one foundation program, funds sufficient to meet the cost of that program should be guaranteed on the same basis in all districts that meet the requirements of the law, regardless of their wealth or the amount of local tax effort. For a state law to set up the definition of a program and then provide that one district is entitled to aid equal to the full amount of the cost of that program in excess of the yield of a specified local tax rate, while another wealthier district receives only the amount by which 80 per cent of the cost of the program exceeds the yield of the same local tax rate, and a still wealthier district receives only the difference between 60 percent of the cost of the program and the yield of the local tax rate, is, in effect, the same as defining three minimum programs. The same criticism may be made of the practice followed by some states of allowing to districts varying percents of the cost of a defined program in proportion to variations in the local tax rate levied in support of the program.

When the law leaves the definition of the foundation program to be established by administrative authority, it may, or may not, be true that a series of programs, or as many programs as there are local districts, rather than one statewide, uniform program is defined.

As far as possible the foundation program should be defined by law, rather than by central administrative authority—State educational administrators should not be asked to exercise discretionary authority with respect to the extent of the prescribed program to be supported in local school districts. The program should be determined on the basis of statewide objective standards. Such standards, it is true, may be formulated and used by administrative authority in comprising the apportionments to the local districts, but if they are used, they may as well be incorporated in the law.

Possible exceptions to this rule lie in cases of new additions to the foundation program, for which it is desirable to develop objective standards on the basis of research and experi-

mentation. If the need for this aid antedates the development of satisfactory standards of measurement of this need, the administration of the new aid should probably be left, temporarily, in the hands of the state superintendent or the state board of education.

The definition of the foundation program in terms of cost should bear some relation to the provision of a suitable level of educational opportunity—In many states it will be found most practical to define the foundation program primarily in terms of cost. The definition in terms of cost, however, should be on a basis which will make possible the support of a suitable level of educational opportunity thruout the state. The foundation program should be looked upon as a "minimum," available in all school units but subject to improvement and expansion at the will of the local taxpayers. It should not include the whole school program. Mort's criteria are useful as a guide in determining those parts of the total educational program which should come within the foundation program. The incorporation of a teachers' salary schedule within the definition of the foundation program is one means of tying the statutory definition of the program in terms of cost with the quality of program to be provided.

In order to obtain a fair measure of the relative cost of the foundation program in different school districts, the defined cost of the program must be related to a measure of educational need adjusted (a) to take account of differences in cost due to differences in size and type of school and population density, and (b) to rule out the effect of "reward for effort"—The classroom unit based on teachers' salaries according to a prescribed schedule, a stated ratio of pupils to teachers, and the "weighted" attendance of pupils, is probably the measure of educational need which best meets these requirements. The computation of weighted attendance tends to eliminate the effects and differences in costs in different schools and in different school districts; the allowance of a maximum number of teachers for a stated number of pupils eliminates the danger that districts which can spend more for a better quality of school program will, by so doing, qualify for a greater amount of aid.

The cost of the defined foundation program should represent a major part of total school expenditures within the state—The cost of the foundation school program should be a substantial part of the cost of the total school program in the state as a whole. The minimum program, it is true, should be looked upon only as a "minimum," available in all local school systems of the state, which can be supplemented from local revenues at the will of the local taxpayers. It should nevertheless be as good a program as the people of the state as a whole are willing and able to support from the combined revenues of the state and local governments.

Local Governments' Contribution to Cost of Foundation Program

The basis of measuring local financial ability to support the foundation program must be uniform as applied to all local school units—Equalization of the cost of the foundation program thruout the state cannot be achieved unless local financial ability to support the program is measured on the same basis in all school districts. If ability is measured on the basis of the yield of a local property tax, the rate of the tax must be uniform in all districts. Neither a sliding scale of assessed valuations nor the yield of varying rates of property taxes will provide a sound measure of differences in the ability of local school districts to support their school programs. Budgetary receipts will provide a satisfactory measure of local financial ability only when such receipts are derived from the same sources by means of the same expenditure of local effort and applied to a budget defined on the same basis of need.

Measures of local financial ability based on property valuations should be computed on the basis of "true" or "equalized" valuations, rather than assessed valuations—The principal, altho not the only, objection to measuring local financial ability to support schools in terms of assessed valuations of property has been the inequalities existing in property assessments within most of the states, and sometimes even within the local district. Unless, in any state, "true" or "equalized" valuations and assessed valuations of property are the same, the basis of measurement of local financial ability should be "true" or "equalized" valuations. It would be well for the foundation program laws of all states in which there are serious inequalities in property assessments to be amended to include

a provision for the equalization of assessments for school apportionment purposes.

Measures of financial ability should reflect, as far as possible, the potential ability of local school units to raise revenues for school support—As long as the property tax is the backbone of local school support, the yield of a uniform tax rate on the equalized valuation of property will probably be the best measure of the ability of school districts to support a uniform school program. Wherever school revenues are being, or may be, obtained from nonproperty tax sources, the measure of local ability should be adjusted whenever possible to take account of this actual or potential income. Two county-unit states are already using, with apparent success, indexes of financial ability based upon a weighted series of measures of economic and fiscal activity. Such measures are available only to county-unit states. States adopting such measures should make sure that they are developed on a sound statistical basis.

Research is needed to determine whether indexes of the financial ability of cities which are receiving foundation program aid should be adjusted to take account of actual or potential revenues from nonproperty tax sources.

A reorganization of local school units would improve local financial ability in some states—Elimination of too numerous, too small, overlapping, and otherwise wasteful units of school administration would improve local financial ability to support schools. Duplication of administrative costs would be reduced, thus releasing taxpaying ability to be used for other school purposes. The consolidation of school districts and the establishment of larger units of school administration, such as county districts and community districts, do not always reduce school taxes or expenditures but they do permit the support of a better school program with the same dollar expenditure.

Property tax limitation laws should be repealed—In a few states property tax limitation laws exercise a severe restrictive influence on the ability of local school districts to support their foundation programs. Such laws are not only bad for the support of schools—they acquire a strangle hold on local fiscal systems in general and prevent adjustment of fiscal responsibility between local governments and the state. Every effort should be made to have these laws repealed.

State's Share in Cost of Foundation Program

Appropriations from state general funds are to be preferred to income from earmarked taxes in most states but they should be in a form which adjusts automatically to changes in educational needs—Legislative appropriations from state general funds are, generally speaking, a more reliable source of support for foundation programs than the income from earmarked taxes. In years of depression, revenues from earmarked tax sources are apt to decline to a point where they are insufficient to finance the purpose for which they are intended. Appropriations from general funds can be easily adjusted to changing needs, subject to the will of the legislature. The best form of legislative appropriation, however, is the continuing appropriation which makes available a stated sum in proportion to some unit of educational need and increases automatically as the educational load of the state increases.

The state's contribution to the support of the foundation program should be large enough to avoid placing an unduly heavy tax burden upon the local districts—As far as possible the local school districts should have some tax leeway for other school purposes, after meeting their obligations for the support of their school foundation programs. This is necessary if local initiative is to be preserved for the extension and development of school programs beyond the statutory requirements. It can only be provided for if the state assumes the responsibility of paying from its own revenues a substantial share—in most states, probably, a major share of total minimum program costs. For perfect equalization the state must assume the total cost in excess of the yield of a tax rate equal to that which the wealthiest district would have to levy for the support of its foundation program.

The payment by the state of its legally defined share in the cost of the foundation school program should be a solemn obligation of that unit of government—It should be a solemn obligation upon the legislature of each state to provide for the payment in full of the state's share of the cost of the foundation program, as defined by law. In case revenues are not available to meet in full the amount due from the state treasury in any year, the legislature should be required to make up the amount of the deficit in the following year.

APPENDIX

Citations to Laws for Tables 1 and 2

TABLE 1

Alabama.

Column 2. Code of Alabama 1940. Title 52, section 209, 1-c. General Acts, 1943. Chapter 69; *Column 3.* Code of Alabama 1940. Title 52, section 209; *Column 4.* Code of Alabama 1940. Title 52, section 209, 1-d; *Column 5.* Code of Alabama 1940. Title 52, section 209, 2-a; *Column 6.* Code of Alabama 1940. Title 52, section 209, 1-e(2), 2-b; *Column 8.* Code of Alabama 1940. Title 52, section 209, 1-e(1), 2-d.

Arkansas.

Column 2. Acts of Arkansas 1947. No. 138; *Column 3.* Acts of Arkansas 1947. No. 138; *Column 4.* Acts of Arkansas 1947. No. 138; *Column 5.* Acts of Arkansas 1947. No. 138; *Column 9.* Acts of Arkansas 1947. No. 138.

California.

Column 2. Education Code, Division 3. Chapter 12, sections 6711, 6713. Chapter 13, sections 6821, 6831, 6841, as added by California Statutes 1947, Chapter 401; *Column 3.* Education Code, Division 3. Chapter 13, section 6803, as added by California Statutes 1947, Chapter 401; *Column 4.* Education Code, Division 3. Chapter 12, section 6703, as added by California Statutes 1947, Chapter 401.

Colorado.

Column 2. Colorado Statutes Annotated, Cumulative Supplement 1946. Chapter 146, sections 60(3), 60(5); *Column 3.* Colorado Statutes Annotated, Cumulative Supplement 1946. Chapter 146, section 60(5); *Column 4.* Colorado Statutes Annotated, Cumulative Supplement 1946. Chapter 146, sections 60(5), 240; *Column 5.* Colorado Statutes Annotated, Cumulative Supplement 1946. Chapter 146, sections 60(6), 243; *Column 7.* Colorado Statutes Annotated, Cumulative Supplement 1946. Chapter 146, section 89, as amended by Laws 1947. Chapter 282; *Column 9.* Colorado Statutes Annotated, Cumulative Supplement 1946. Chapter 146, sections 60(5), 60(6), 72(1), 243.

Florida.

Column 2. Florida Statutes 1941, section 236.02, as amended by Laws 1947, Chapter 23726, section 27; *Column 3.* Florida Statutes 1941, section 236.03, as amended by Laws 1947, Chapter 23726, section 28; *Column 4.* Florida Statutes 1941, sections 236.02, 236.07, as amended by Laws 1947, Chapter 23726, sections 27, 31; *Column 5.* Florida Statutes 1941, section 236.02, as amended by Laws 1947, Chapter 23726, section 27; *Column 9.* Florida Statutes 1941, section 236.61, as amended by Laws 1947, Chapter 23726, section 37.

Georgia.

Column 2. Code of Georgia, Annotated, Cumulative Supplement 1945, section 32-602; *Column 3.* Georgia Laws 1947. Act 152; *Column 4.* Code of Georgia, Annotated, Cumulative Supplement 1945, sections 32-610, 32-612 to 32-616 inclusive, and 32-1006, as amended by Laws 1947, Act 311; *Column 5.* Code of Georgia, Annotated, Cumulative Supplement 1945, sections 32-608, 32-609; *Column 9.* Code of Georgia, Annotated, Cumulative Supplement 1945, section 32-617.

Idaho.

Column 2. Idaho Code 1943, section 32-806, as amended by Session Laws 1947, Chapter 257, section 7; *Column 3.* Session Laws of Idaho 1947. Chapter 257, sections 1, 2; *Column 4.* Session Laws of Idaho 1947. Chapters 188 and 257, section 3; *Column 6.* Session Laws of Idaho 1947. Chapter 257, section 3 (adding section 2B to Session Laws 1945, Chapter 202); *Column 9.* Session Laws 1947. Chapter 257, section 2.

Illinois.

Column 2. Illinois School Code, sections 6-25, 18-10, as amended by Laws 1947, p. 1545 (S. B. 229); *Column 3.* Illinois School Code, section 18-9, as amended by Laws 1947, p. 1545 (S. B. 229); *Column 7.* Illinois School Code, section 18-12, as amended by Laws 1947, p. 1545 (S. B. 229); *Column 9.* Illinois School Code, sections 18-9, 18-10, and 18-11, as amended by Laws 1947, p. 1545 (S. B. 229).

Indiana.

Column 2. Burns Indiana Statutes, Supplement 1945, section 28-914, as amended by Laws 1947, Chapter 357; *Column 3.* Burns Indiana Statutes, Supplement 1945, section 28-914, as amended by Laws 1947, Chapter 357; *Column 4.* Burns Indiana Statutes, Supplement 1945, section 28-915; *Column 5.* Burns Indiana Statutes, Supplement 1945, section 28-919, as amended by Laws 1947, Chapter 357; *Column 6.* Burns Indiana Statutes, Supplement 1945, section 28-919, as amended by Laws 1947, Chapter 357; *Column 7.* Burns Indiana Statutes, Supplement 1945, section 28-914, as amended by Laws 1947, Chapter 357; *Column 8.* Burns Indiana Statutes, Supplement 1945, section 28-919, as amended by Laws 1947, Chapter 357; *Column 9.* Burns Indiana Statutes, Supplement 1945, sections 28-916, 28-919, as amended by Laws 1947, Chapter 357.

Iowa.

See Table 1, footnote 5.

Kansas.

Column 3. Laws 1947. Chapter 379, section 2; *Column 7.* Laws 1947. Chapter 379, section 4; *Column 9.* Laws 1947. Chapter 379, sections 2 and 3.

Kentucky.

Column 2. Kentucky Revised Statutes 1946, sections 157.050, 158.070; *Column 3.* Kentucky Revised Statutes 1946, sections 157.053, 158.100; *Column 4.* Kentucky Revised Statutes 1946, section 157.053; *Column 9.* Kentucky Revised Statutes 1946, section 157.053.

Louisiana.

Column 9. Constitution of Louisiana. Article XII, section 14(b).

Maine.

Column 4. Maine Revised Statutes 1944. Chapter 37, section 201, as amended by Laws 1945, Chapter 151, and Laws 1947, Chapter 403.

Maryland.

Column 2. Annotated Code of Maryland 1939. Article 77, sections 75, 192. Supplement 1945. Article 77, section 187; *Column 3.* Annotated Code of Maryland 1939, Supplement 1945. Article 77, section 186; *Column 4.* Annotated Code of Maryland 1939, Supplement 1943. Article 77, section 93, as amended by Laws 1947, Chapter 535; *Column 5.* Annotated Code of Maryland 1939. Supplement 1943. Article 77, sections 79, 189, as amended by Laws 1947, Chapters 533 and 199; *Column 6.* Annotated Code of Maryland 1939. Article 77, section 196, as amended by Laws 1947, Chapter 541; *Column 9.* Annotated Code of Maryland 1939. Article 77, section 229.

Massachusetts.

Column 9. General Laws of Massachusetts, 1932. Chapter 70, section 17.

Michigan.

Column 2. Michigan Statutes Annotated, 1947 Cumulative Supplement, section 15.1917(53), as added by Public Acts 1947, No. 331; *Column 3.* Michigan Statutes Annotated, 1947 Cumulative Supplement, section 15.1917(35), as added by Public Acts 1947, No. 331; *Column 6.* Michigan Statutes Annotated, 1947 Cumulative Supplement, section 15.1917(45), as added by Public Acts 1947, No. 331; *Column 7.* Michigan Statutes Annotated, 1947 Cumulative Supplement, section 15.1917(45), as added by Public Acts 1947, No. 331; *Column 9.* Michigan Statutes Annotated, 1947 Cumulative Supplement, section 15.1917(32), as added by Public Acts 1947, No. 331.

Minnesota.

Column 2. Minnesota Statutes Annotated, section 128.082, subdivision 5, as added by Laws 1947, Chapter 633, section 12; *Column 3.* Minnesota Statutes Annotated, section 128.081, as added by Laws 1947, Chapter 633, section 11; *Column 4.* Minnesota Statutes Annotated, section 128.082, subdivision 5, as added by Laws 1947, Chapter 633, section 12; *Column 6.* Minnesota Statutes Annotated, section 128.07, as amended by Laws 1947, Chapter 633, section 8; *Column 7.* Minnesota Statutes Annotated, section 128.082, subdivision 4, as added by Laws 1947, Chapter 633, section 12; *Column 9.* Minnesota Statutes Annotated, section 128.082, subdivision 5, as added by Laws 1947, Chapter 633, section 12.

Mississippi.

Column 2. Mississippi Code 1942, Supplement 1946, section 6566; *Column 4.* Mississippi Code 1942, section 6572; *Column 6.* Mississippi Code 1942, section 6573; *Column 7.* Mississippi Code 1942, section 6573; *Column 9.* Mississippi Code 1942, section 6571.

Missouri.

Column 2. Missouri Revised Statutes. Supplement 1947, section 10454.

Montana.

Column 2. Revised Code of Montana, 1935, section 1201.3, as amended by Session Laws 1947. Chapter 281; *Column 9.* Revised Code of Montana 1935, section 1201.3, as amended by Session Laws 1947. Chapter 281.

Nebraska.

Column 2. Revised Statutes of Nebraska 1943, section 79-220; *Column 3.* Revised Statutes of Nebraska 1943, section 79-229; *Column 9.* Revised Statutes of Nebraska 1943, section 79-229.

Nevada.

Column 2. Laws 1947, Chapter 63, section 203; *Column 4.* Laws 1947 Chapter 63, section 180.

New Hampshire.

Column 3. Revised Laws of New Hampshire 1942. Chapter 140, sections 8, 9, as amended by Laws 1947, Chapter 198, section 2; *Column 7.* Revised Laws of New Hampshire 1942. Chapter 140, section 9, as amended by Laws 1947, Chapter 198, section 2.

New Jersey.

Column 2. New Jersey Statutes Annotated, section 18:10-29.16 as added by Laws 1946, Chapter 63; *Column 9.* New Jersey Statutes Annotated, section 18:10-29.16, as added by Laws 1946. Chapter 63.

New York.

Column 2. New York Education Law (recodified). Article 73, section 3604, subdivison 9; *Column 3.* New York Education Law (recodified). Article 73, section 3603, subdivision 2, as amended by Laws 1947. Chapter 796; *Column 4.* New York Education Law (recodified). Article 73, section 3604, subdivisions 1-3 and Article 63, sections 3101-3113. Also Laws 1947. Chapters 7, 792; *Column 9.* New York Education Law (recodified). Article 73, section 3604, subdivision 8.

North Dakota.

Column 2. North Dakota Revised Code 1943, section 15-4012, as amended by Session Laws 1947, Chapter 143; *Column 3.* North Dakota Revised Code 1943, section 15-40. Session Laws 1947. Chapter 162; *Column 4.* Session Laws 1947. Chapters 142, 162; *Column 5.* North Dakota Revised Code 1943, section 15-4007, 15-4008, as amended by Session Laws 1947. (S. B. 247); *Column 6.* Session Laws 1947. Chapters 147, 162; *Column 7.* Session Laws 1947. Chapter 152; *Column 8.* North Dakota Revised Code 1943, section 15-35. Also Session Laws 1947. Chapter 148; *Column 9.* North Dakota Revised Code 1943, section 15-4007, as amended by Session Laws. (S. B. 247.)

Ohio.

Column 2. Page's Ohio General Code, 1945 Replacement, sections 4848, 4848-1, 4848-9, as amended by Laws 1947, Amended Substitute Senate Bill No. 48; *Column 3.* Page's Ohio General Code, 1945 Replacement, section 4848-4, as amended by Laws 1947, Amended Substitute Senate Bill No. 48; *Column 4.* Page's Ohio General Code, 1948 Replacement, section 4848-6, as amended by Laws 1947, Amended Substitute Senate Bill No. 48; *Column 6.* Page's Ohio General Code, 1945 Replacement, section 4848-4(e), as amended by Laws 1947, Amended Substitute Senate Bill No. 48; *Column 7.* Page's Ohio General Code, 1945 Replacement, section 4848(f), as amended by Amended Substitute Senate Bill No. 48; *Column 8.* Page's Ohio General Code, 1945 Replacement, section 4848-3, as amended by laws 1947; Amended Substitute Senate Bill No. 48; *Column 9.* Page's Ohio General Code, 1945 Replacement, sections 4848-1, 4848-4, as amended by Laws 1947, Amended Substitute Senate Bill No. 48.

Oklahoma.

Column 2. Session Laws 1947. Title 70. Chapter 21. Article III, sections 4 and 7; *Column 3.* Oklahoma Statutes 1941. Title 70, section 1037, as amended by Session Laws 1947, Title 70, Chapter 21, Article I, section 3; *Column 4.* Session Laws 1947. Title 70. Chapter 21, Article III, section 5; *Column 5.* Session Laws 1947. Title 70. Chapter 21. Article III, section 5; *Column 6.* Session Laws 1947. Title 70. Chapter 21. Article III, section 4.

Oregon.

Column 9. Oregon Laws 1947. Chapter 357, section 16.

Pennsylvania.

Column 2. Pennsylvania Statutes Annotated. Title 24, section 1531; *Column 3.* Pennsylvania Statutes Annotated. Title 24, section 1216.1(2); *Column 4.* Pennsylvania Statutes Annotated. Title 24, section 1216.18; *Column 5.* Pennsylvania Statutes Annotated. Title 24, section 1216.1; *Column 6.* Acts of 1947. No. 443; *Column 7.* Pennsylvania Statutes Annotated. Title 24, section 1216.23.

Rhode Island.

Column 3. General Laws of Rhode Island, 1938. Chapter 197, section 9, as amended by Public Acts 1944, Chapter 1501; *Column 5.* General Laws of Rhode Island, 1938. Chapter 197, sections 9, 10, as amended by Public Acts 1944, Chapter 1501.

Tennessee.

Column 2. Tennessee Code, section 2417.87, as added by Public Acts 1947, No. 8; *Column 3.* Tennessee Code, section 2417.80, as added by Public Acts 1947, No. 8; *Column 4.* Tennessee Code, sections 2417.82, 2417.87, as added by Public Acts 1947, No. 8; *Column 6.* Tennessee Code, sections 2417.82, 2417.83, as added by Public Acts 1947, No. 8; *Column 7.* Tennessee Code section 2417.88, as added by Public Acts 1947, No 8; *Column 9.* Tennessee Code, sections 2417.80, 2417.82, 2417.83, as added by Public Acts 1947, No. 8.

Texas.

Column 2. Laws 1947. Chapter 228, Article III, section 2; *Column 4.* Laws 1947. Chapter 228, Article I, section 1; *Column 6.* Laws 1947. Chapter 228, Article V; *Column 7.* Laws 1947. Chapter 228, Article II, section 1; *Column 9.* Laws 1947. Chapter 228, Article I.

Utah.

Column 2. Utah Code Annotated, 1943, sections 75-7-24, 75-7-25, as amended by Laws 1947. (S. B. 154); *Column 3.* Utah Code Annotated, 1943, section 75-12-5, as added by Laws 1947. (S. B. 154); *Column 4.* Utah Code Annotated, 1943, section 75-12-5, as added by Laws 1947. (S. B. 154); *Column 6.* Utah Code Annotated, section 75-7-24, as amended by Laws 1947. (S. B. 154); *Column 9.* Utah Code Annotated, sections 75-7-24, 75-7-25, as amended by Laws 1947, (S. B. 154).

Vermont.

Column 2. Vermont Public Laws, section 4241; *Column 3.* Public Acts 1935. No. 92, section 3, subdivision VI; *Column 4.* Public Acts 1935. No. 92, section 4 and No. 87, section 4, as amended by Public Acts 1947. No. 60; *Column 7.* Public Acts 1935, No. 92, section 3, subdivision VI; *Column 9.* Public Acts 1935. No. 92, section 4.

Virginia.

Column 2. Acts 1946. Chapter 115; *Column 4.* Acts 1946. Chapter 115; *Column 6.* Acts 1946. Chapter 115; *Column 9.* Acts 1946. Chapter 388, Item 112¾.

Washington.

Column 2. Laws 1945. Chapter 141, section 4; *Column 3.* Laws 1945. Chapter 141, section 4; *Column 4.* Laws 1947. Chapter 217, section 1; *Column 5.* Laws 1947. Chapter 217, section 1; *Column 9.* Laws 1945. Chapter 141, sections 4, 6.

West Virginia.

Column 2. Code of West Virginia 1943. Chapter 18, Article 9-B, sections 2, 7, and 8; *Column 3.* Code of West Virginia 1943. Supplement 1945. Chapter 18, Article 9-A, section 2, as amended by Laws 1947, Chapter 79; *Column 4.* Code of West Virginia 1943. Supplement 1945. Chapter 18, Article 7, section 2, as amended by Laws 1947, Chapter 75.

Wisconsin.

Column 2. Wisconsin Statutes 1945, section 40.87; *Column 3.* Wisconsin Statutes, section 40.875, as added by Laws 1947, Chapter 573, section 19; *Column 4.* Wisconsin Statutes 1945, section 40.87; *Column 9.* Wisconsin Statutes 1945, sections 40.39, 40.87 and sections 40.395, 40.875, as added by Laws 1947, Chapter 573.

Wyoming.

Column 3. Wyoming Compiled Statutes 1945. Supplement 1947, section 67-202a, as added by Laws 1947, Chapter 158; *Column 9.* Wyoming Compiled Statutes 1945. Supplement 1947, section 67-202a, as added by Laws 1947, Chapter 158.

TABLE 2.

Alabama.

Column 3. Code of Alabama 1940. Title 52, sections 208, 209; *Column 4.* Code of Alabama 1940. Title 52, sections 209, 2a-e.

Arkansas.

Column 2. Acts 1947. No. 138; *Column 3.* Acts 1947. No. 138; *Column 4.* Acts 1947. No. 138.

California.

Column 2. Education Code, Division 3. Chapter 14, sections 6911, 6943, 6944, 6951, 6952, 6953, 6961, as added by California Statutes, 1947, Chapter 401; *Column 4.* Education Code, Division 3. Chapter 14, sections 7031-7039.

Colorado.

Column 2. Colorado Statutes Annotated, Cumulative Supplement 1946. Chapter 146, sections 60(6), 243; *Column 4.* Colorado Statutes Annotated, Cumulative Supplement 1946. Chapter 146, sections 60(3), 243.

Florida.

Column 2. Florida Statutes 1941, sections 236.03, 236.04, 236.05, as amended by Laws 1947, Chapter 23726; *Column 3.* Florida Statutes 1941, section 236.07(3), as amended by Laws 1947, Chapter 23726; *Column 4.* Florida Statutes Annotated, sections 236.04-236.07, as amended by Laws 1947, Chapter 23726.

Georgia.

Column 2. Code of Georgia, Annotated, Cumulative Supplement 1945, sections 32-608, 32-609; *Column 3.* Code of Georgia, Annotated, Cumulative Supplement 1945, sections 32-613, 32-614; *Column 4.* Code of Georgia, Annotated, Cumulative Supplement 1945, sections 32-608 to 32-614.

Idaho.

Column 2. Laws 1947. (H. B. 140), sections 2, 3; *Column 4.* Laws 1947. (H. B. 140), sections 2, 3, 7.

Illinois.

Column 2. Illinois School Code, sections 6-25, 18-10, as amended by Laws 1947, p. 1545 (S. B. 229); *Column 4.* Illinois School Code, sections 18-9, 18-12, as amended by Laws 1947, p. 1545 (S. B. 229).

Indiana.

Column 2. Burns Indiana Statutes 1933, Supplement 1945, section 28-916, as amended by Laws 1947, Chapter 357; *Column 3.* Burns Indiana Statutes 1933, Supplement 1945, section 28-916, as amended by Laws 1947, Chapter 357; *Column 4.* Burns Indiana Statutes 1933, Supplement 1945, section 28-916, 28-919, as amended by Laws 1947, Chapter 357.

Iowa.

Column 2. Code of Iowa, 1946, section 286.5; *Column 4.* Code of Iowa, 1946, section 286.5.

Kansas.

Column 2. Laws 1947. Chapter 379, section 2; *Column 4.* Laws 1947. Chapter 379, section 2.

Kentucky.

Column 2. Kentucky Revised Statutes 1946, sections 157.051, 157.053; *Column 4.* Kentucky Revised Statutes, 1946, section 157.053.

Louisiana.

Column 2. Constitution of Louisiana. Article XII, section 14(b); *Column 4.* Constitution of Louisiana. Article XII, section 14(b).

Maine.

Column 2. Laws 1945. Chapter 151; *Column 3.* Laws 1947. Chapter 403; *Column 4.* Laws 1947. Chapter 403.

Maryland.

Column 2. Annotated Code of Maryland 1939. Supplement 1943. Article 77, sections 79, 189, as amended by Laws 1947, Chapters 533, 199; *Column 3.* Annotated Code of Maryland 1939. Article 77, section 196, as amended by Laws 1947, Chapter 541; *Column 4.* Annotated Code of Maryland 1939. Article 77, section 196, as amended by Laws 1947, Chapter 541.

Massachusetts.

Column 2. General Laws of Massachusetts, 1932. Chapter 70, section 11; *Column 3.* General Laws of Massachusetts, 1932. Chapter 70, section 11; *Column 4.* General Laws of Massachusetts, 1932. Chapter 70, sections 12-15.

Michigan.

Column 2. Public Acts 1947. Act No. 331. Chapter III, sections 31-34; *Column 4.* sections 31, 56.

Minnesota.

Column 4. Minnesota Statutes Annotated, section 128.082, subdivisions 1, 2, as added by Laws 1947, Chapter 633.

Mississippi.

Column 3. Mississippi Code 1942, section 6571, and Supplement 1946, section 6566; *Column 4.* Mississippi 1942, section 6571. Supplement 1946, section 6566.

Missouri.

Column 2. Missouri Revised Statutes, Supplement 1947, section 10456; *Column 4.* Missouri Revised Statutes, Supplement 1947, section 10454.

Montana.

Column 3. Revised Code of Montana, sections 1201.2, 1201.3; *Column 4.* Revised Code of Montana, sections 1201.2, 1201.3.

Nebraska.

Column 3. Revised Statutes of Nebraska 1943, section 79-234; *Column 4.* Revised Statutes of Nebraska 1943, section 79-234.

Nevada.

Column 2. Laws 1947. Chapter 63, sections 179, 180; *Column 3.* Laws 1947. Chapter 63, section 205; *Column 4.* Laws 1947, Chapter 63, sections 180, 181, 203, 205.

New Hampshire.

Column 2. Revised Laws of New Hampshire 1942. Chapter 140, section 9, as amended by Laws 1947, Chapter 198, section 2; *Column 4.* Revised Laws of New Hampshire 1942. Chapter 198, section 9, as amended by Laws 1947, section 2.

New Jersey.

Column 2. New Jersey Statutes Annotated, section 18:10-29.4; *Column 3.* New Jersey Statutes Annotated, section 18:10-29.4; *Column 4.* New Jersey Statutes Annotated, section 18:10-29.4.

New York.

Column 2. Education Law. Article 18, section 491-a, subdivision 3. Article 6B, section 185, subdivision 1, as amended by Laws 1947. Chapter 859; *Column 3.* Education Law. Article 18, section 491-a. Laws 1947. Chapters 359, 859; *Column 4.* Education Law. Article 18, section 491-a, subdivision 3. Article 6B, section 185, subdivision 1. Laws 1947. Chapters 359, 859.

North Dakota.

Column 2. North Dakota Revised Code 1943, section 15-4011, subdivision 3, as amended by Session Laws 1947. (S. B. 247); *Column 3.* North Dakota Revised Code 1943, section 15-4007, as amended by Session Laws 1947. (S. B. 247); *Column 4.* North Dakota Revised Code, 1943, sections 15-4007, 15-4011, as amended by Session Laws 1947. (S. B. 247.)

Ohio.

Column 2. Page's Ohio General Code, 1945 Replacement, section 4848-4, as amended by Laws 1947, Amended Substitute Senate Bill No. 48; *Column 3.* Page's Ohio General Code, 1945 Replacement, section 4848-5, as amended by Laws 1947, Amended Substitute Senate Bill, No. 48; *Column 4.* Page's Ohio General Code, 1945 Replacement, sections 4848-4, 4848-5, as amended by Laws 1947, Amended Substitute Senate Bill, No. 48.

Oklahoma.

Column 2. Session Laws 1947. Title 70. Chapter 21, Article III, section 4; *Column 3.* Session Laws 1947. Title 70. Chapter 21, Article III, sections 4, 5; *Column 4.* Session Laws 1947. Title 70. Chapter 21, Article III, sections 4, 5.

Oregon.

Column 2. Oregon Laws 1947. Chapter 357; *Column 3.* Oregon Laws 1947. Chapter 357; *Column 4.* Oregon Laws 1947. Chapter 357.

Pennsylvania.

Column 2. Pennsylvania Statutes Annotated. Title 24, sections 1216.1, 1216.4; *Column 3.* Pennsylvania Statutes Annotated. Title 24, section 1216.3; *Column 4.* Pennsylvania Statutes Annotated. Title 24, sections 1216.1, 1216.3, 1216.4.

Rhode Island.

Column 2. General Laws of Rhode Island, 1938. Chapter 197, section 9, as amended by Public Acts 1944, Chapter 1501; *Column 4.* General Laws of Rhode Island, 1938. Chapter 197, sections 9, 10, as amended by Public Acts 1944, Chapter 1501.

Tennessee.

Column 2. Tennessee Code, sections 2417.82, 2417.83, as added by Public Acts 1947, No. 8; *Column 3.* Tennessee Code, sections 2417.82, 2417.83, as added by Public Acts 1947, No. 8; *Column 4.* Tennessee Code, sections 2417.80, 2417.81, 2417.82, as added by Public Acts 1947, No. 8.

Texas.

Column 2. Laws 1947. Chapter 228, Article I, section 5; *Column 3.* Laws 1947. Chapter 228, Article I, section 5. Article II, section 1. Article III, sections 1 and 2.

Utah.

Column 2. Utah Code Annotated, 1943, Cumulative Supplement 1947, section 75-12-5, as added by Laws 1947. (S. B. 154); *Column 4.* Utah Code Annotated, Cumulative Supplement 1947, section 75-12-5, added by Laws 1947. (S. B. 154); *Column 4.* Utah Code Annotated 1943, Cumulative Supplement 1947, section 75-12-5, as added by Laws 1947. (S. B. 154.)

Vermont.

Column 2. Public Laws of Vermont 1933, section 4338, as amended by Public Acts 1935, No. 92 and Public Acts 1945, No. 70; *Column 4.* Public Laws of Vermont 1933, section 4338, as amended by Public Acts 1935, No. 92 and Public Acts 1945, No. 70. Public Acts 1947, No. 70.

Virginia.

Column 2. Acts 1946. Chapter 388. Item 112¾; *Column 4.* Acts 1946. Chapter 388. Items 112¼-112¾.

Washington.

Column 2. Laws 1945. Chapter 141, sections 4 and 5; *Column 3.* Laws 1945. Chapter 141, sections 4, 5, and 6.

West Virginia.

Column 2. Code of West Virginia 1943. Chapter 18. Article 9A, section 7, as amended by Acts 1947, Chapter 79; *Column 3.* Code of West Virginia 1943, Supplement 1945. Chapter 18. Article 7, section 2, as amended by Laws 1947, Chapter 75. Article 9A, section 7, as amended by Laws 1947, Chapter 79.

Wisconsin.

Column 3. Wisconsin Statutes, sections 40.395, 40.875, as added by Laws 1947, Chapter 573; *Column 4.* Wisconsin Statutes sections 40.395, 40.875, as added by Laws 1947, Chapter 573.

Wyoming.

Column 2. Wyoming Compiled Statutes 1945. Supplement 1947, section 67-202a, as added by Laws 1947, Chapter 158; *Column 3.* Wyoming Compiled Statutes 1945. Supplement 1947, section 67-202a, as added by Laws 1947, Chapter 158; *Column 4.* Wyoming Compiled Statutes 1945, sections 67-204, 67-205, 67-206. Supplement 1947, section 67-202a, as added by Laws 1947, Chapter 158.

IT IS BOOTLESS to raise money to support schools in a prosperous and intelligent community if the graduates of its excellent schools are to drift away to other communities and their places are to be taken by undisciplined semi-illiterates who are the products of the financially inadequate schools of the taxed-out farming township, . . . The state legislature, moreover, is as much the representative of the latter class of communities as of the former. Further, equality of individuals before the law and equality in economic opportunity are the fundamentals of our conception of political society. We know that neither one can be fully attained by statutory enactment or constitutional declaration. The only equality we know anything about is freedom from the handicaps of ignorance, which is the parent of individual incapacity and the opportunity of the exploiter. Such equality can assuredly not be generated in a state in which gross inequalities of school opportunity among its several communities must be the rule.—Henry C. Morrison, *School Revenue,* p. 165–66.

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